

Education Achievement Authority

**Federal Awards
Supplemental Information
June 30, 2016**

Education Achievement Authority

Contents

Independent Auditor's Reports:

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	1-2
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	3-5
Report on Compliance For Each Major Federal Program; Report on Internal Control Over Compliance	6-7
Schedule of Expenditures of Federal Awards	8-10
Reconciliation of Basic Financial Statements Federal Revenue with Schedule of Expenditures of Federal Awards	11
Notes to Schedule of Expenditures of Federal Awards	12
Schedule of Findings and Questioned Costs	13-15
Summary Schedule of Prior Audit Findings	16

Report on Schedule of Expenditures of Federal Awards
Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Directors
Education Achievement Authority

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Education Achievement Authority (the "Authority") as of and for the year ended June 30, 2016 and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements. We issued our report thereon dated November 14, 2016. The basic financial statements were prepared assuming that Education Achievement Authority will continue operations as it currently exists through June 30, 2017. As of July 1, 2017, the entity will cease providing educational services to students. As explained in Note 1 to the basic financial statements, the Authority was created through an interlocal agreement with Eastern Michigan University and Detroit Public Schools. The interlocal agreement allows for one of the parties to withdraw from the agreement as early as June 30, 2015. In the event that the party withdraws from the agreement and another entity does not take its place, the Authority would no longer have a legal basis for operating. As of February 5, 2016, Eastern Michigan University decided to withdraw from the Interlocal Agreement and no successor is expected. Additionally, as described in Note 13 to the basic financial statements, the Authority incurred expenditures under grant programs that may be disallowed and recovered upon review of the granting agency, resulting in potentially material changes to federal source revenue currently recognized. The Authority is also a defendant in a number of litigation matters that have occurred during the course of operations. The basic financial statements do not include any adjustments that might result from the outcome of these uncertainties. Our audit was conducted for the purpose of forming opinions on the financial statement that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to November 14, 2016.

To the Board of Directors
Education Achievement Authority

The accompanying schedule of expenditures of federal awards and reconciliation of financial statements federal revenue with schedule of expenditures of federal awards are presented for the purpose of additional analysis as required by the Uniform Guidance, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Plante & Morse, PLLC

November 14, 2016

Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To Management and the Board of Directors
Education Achievement Authority

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Education Achievement Authority (the "Authority") as of and for the year ended June 30, 2016 and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated November 14, 2016. The basic financial statements were prepared assuming that Education Achievement Authority will continue operations as it currently exists through June 30, 2017. As of July 1, 2017, the entity will cease providing educational services to students. As explained in Note 1 to the basic financial statements, the Authority was created through an interlocal agreement with Eastern Michigan University and Detroit Public Schools. The interlocal agreement allows for one of the parties to withdraw from the agreement as early as June 30, 2015. In the event that the party withdraws from the agreement and another entity does not take its place, the Authority would no longer have a legal basis for operating. As of February 5, 2016, Eastern Michigan University decided to withdraw from the Interlocal Agreement and no successor is expected. Additionally, as described in Note 13 to the basic financial statements, the Authority incurred expenditures under grant programs that may be disallowed and recovered upon review of the granting agency, resulting in potentially material changes to federal source revenue currently recognized. The Authority is also a defendant in a number of litigation matters that have occurred during the course of operations. The basic financial statements do not include any adjustments that might result from the outcome of these uncertainties.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Education Achievement Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

To Management and the Board of Directors
Education Achievement Authority

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies. These items are disclosed as Findings 2016-001 and 2016-002 in the schedule of findings and questioned costs.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Education Achievement Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Education Achievement Authority's Responses to Findings

Education Achievement Authority's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. Education Achievement Authority's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

To Management and the Board of Directors
Education Achievement Authority

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Morse, PLLC

November 14, 2016

Report on Compliance For Each Major Federal Program;
Report on Internal Control Over Compliance

Independent Auditor's Report

To the Board of Directors
Education Achievement Authority

Report on Compliance for Each Major Federal Program

We have audited Education Achievement Authority's (the "Authority") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016. Education Achievement Authority's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Education Achievement Authority's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Education Achievement Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Education Achievement Authority's compliance.

To the Board of Directors
Education Achievement Authority

Opinion on Each Major Federal Program

In our opinion, Education Achievement Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Report on Internal Control Over Compliance

Management of Education Achievement Authority is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Education Achievement Authority's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Plante & Moran, PLLC

November 14, 2016

Education Achievement Authority

Schedule of Expenditures of Federal Awards Year Ended June 30, 2016

Program Title/Project Number/Subrecipient Name	Project/Grant Number	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2015	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2016	Total Amount Provided to Subrecipients
Clusters:										
Special Education Cluster - U.S. Department of Education -										
Passed through the Michigan Department of Education:										
IDEA:										
IDEA EOSD 2015	150450	84.027	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -
IDEA EOSD 2016	160480-1112	84.027	45,000	-	-	-	45,000	45,000	-	-
IDEA Transition Coordination	160490-TC	84.027	58,000	-	-	-	37,432	58,000	20,568	-
IDEA Flowthrough 1415	150450	84.027	1,857,734	1,857,734	344,209	(99,624)	244,585	-	-	-
IDEA Flowthrough 1516	160450	84.027	1,421,565	-	-	-	1,149,158	1,468,545	319,387	-
Total IDEA			3,432,299	1,907,734	394,209	(99,624)	1,526,175	1,571,545	339,955	-
Preschool Incentive:										
IDEA Preschool 14-15	150460	84.173	4,765	4,765	4,765	-	4,765	-	-	-
IDEA Preschool 15-16	160460	84.173	2,320	-	-	-	-	-	-	-
Total Preschool Incentive			7,085	4,765	4,765	-	4,765	-	-	-
Total Special Education Cluster			3,439,384	1,912,499	398,974	(99,624)	1,530,940	1,571,545	339,955	-

See Notes to Schedule of Expenditures
of Federal Awards.

Education Achievement Authority

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2016

Program Title/Project Number/Subrecipient Name	Project/Grant Number	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2015	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2016	Total Amount Provided to Subrecipients
Other Federal Awards:										
U.S. Department of Education - Direct Program:										
Teacher Incentive Fund 14/15	S374A120048	84.374A	\$ 35,491,095	\$ 1,894,497	\$ 1,455,909	\$ -	\$ 3,450,547	\$ 2,033,190	\$ 38,552	\$ -
Teacher Incentive Fund 15/16	S374A120048	84.374A	35,491,095	-	-	-	2,091,284	4,192,233	2,100,949	-
Total Teacher Incentive Fund			70,982,190	1,894,497	1,455,909	-	5,541,831	6,225,423	2,139,501	-
U.S. Department of Education -										
Title I, Part A: Improving Basic Programs:										
Passed through Gogebic Ontonagon ISD -										
Title I Excellent Educator Grant 1415	121580-1415 TAG	84.010	350,000	-	-	-	348,135	348,135	-	-
Passed through Michigan Department of Education:										
Title I, Part A 1415	151530	84.010	19,007,254	10,866,428	1,447,301	-	3,072,238	1,624,937	-	-
Title I, Part A 1516	161530	84.010	16,163,725	-	-	-	9,802,158	11,596,749	1,794,591	-
Total Title I, Part A			35,520,979	10,866,428	1,447,301	-	13,222,531	13,569,821	1,794,591	-
Title II, Part A - Improving Teacher Quality:										
Title II, Part A 1415	150520	84.367	3,479,562	1,499,353	219,842	-	922,189	702,347	-	-
Title II, Part A 1516	160520	84.367	3,311,972	-	-	-	456,730	466,938	10,208	-
Total Title II, Part A			6,791,534	1,499,353	219,842	-	1,378,919	1,169,285	10,208	-
Michigan Safe and Supportive Schools:										
Safe and Supportive Schools 2015	152790-SSS2015	84.184	140,200	98,586	2,418	-	2,418	-	-	-
Safe and Supportive Schools 2015M	152790-SSS2015M	84.184	126,360	82,103	5,802	-	5,802	-	-	-
Total Safe and Supportive Schools			266,560	180,689	8,220	-	8,220	-	-	-
CTE Perkins - Perkins 15/16	163520	84.048	372,542	-	-	-	49,675	106,850	57,175	-

See Notes to Schedule of Expenditures
of Federal Awards.

Education Achievement Authority

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2016

Program Title/Project Number/Subrecipient Name	Project/Grant Number	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued (Deferred) Revenue at July 1, 2015	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Expenditures	Accrued (Deferred) Revenue at June 30, 2016	Total Amount Provided to Subrecipients
Other Federal Awards (Continued):										
U.S. Department of Health and Human Services -										
Passed through the Michigan Department of Education -										
Substance Abuse and Mental Health Services Projects:										
Substance Abuse and Mental Health Services Projects 2015	142704-SSHS2015	93.243	\$ 350,097	\$ 123,797	\$ 17,730	\$ -	\$ 102,749	\$ 85,019	\$ -	\$ -
Substance Abuse and Mental Health Services Projects 2016	152704-SSHS2016	93.243	553,500	-	-	-	329,567	342,147	12,580	-
Total Substance Abuse and Mental Health Services Projects			903,597	123,797	17,730	-	432,316	427,166	12,580	-
Total noncluster programs passed through the Michigan Department of Education			43,505,212	12,670,267	1,693,093	-	14,743,526	14,924,987	1,874,554	-
U.S. Department of Education -										
Passed through Wayne County RESA:										
Title III, Part A - Language Acquisition Program 2014-15	150580-1415	84.365	15,319	15,319	15,319	(4,535)	10,784	-	-	-
Title III, Part A - Language Acquisition Program 2015-16	160580-1516	84.365	22,530	-	-	-	-	2,963	2,963	-
Total Title III, Part A - Language Acquisition Program			37,849	15,319	15,319	(4,535)	10,784	2,963	2,963	-
Total federal awards			\$ 118,314,635	\$ 16,492,582	\$ 3,563,295	\$ (104,159)	\$ 22,175,216	\$ 23,073,053	\$ 4,356,973	\$ -

See Notes to Schedule of Expenditures
of Federal Awards.

Education Achievement Authority

Reconciliation of Basic Financial Statements Federal Revenue with Schedule of Expenditures of Federal Awards Year Ended June 30, 2016

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 22,381,137
Less local revenue reported as federal revenue	(121,866)
Less unavailable federal revenue at June 30, 2015	(32,639)
Plus unavailable federal revenue at June 30, 2016	729,707
Other miscellaneous items	12,555
Other differences - Adjustments to grants by granting agencies	<u>104,159</u>
Federal expenditures per the schedule of expenditures of federal awards	<u>\$ 23,073,053</u>

Education Achievement Authority

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2016

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Education Achievement Authority under programs of the federal government for the year ended June 30, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of Education Achievement Authority, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Education Achievement Authority.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

Education Achievement Authority has not elected to use the 10 percent *de minimus* indirect cost rate to recover indirect costs as allowed under the Uniform Guidance.

Note 3 - Adjustments and Transfers

During the year ended June 30, 2016, there were the following grant adjustments: \$99,624 for IDEA flowthrough (CFDA 84.027), related to a reduction of earlier grant expenditures and \$4,765 for Title III, Part A (CFDA 84.365), also related to a reduction of previously reported grant expenditures.

Note 4 - Grant Auditor Report

Management has utilized the Cash Management System (CMS) Grant Auditor Report in preparing the schedule of expenditures of federal awards. Unreconciled differences, if any, have been disclosed to the auditor.

Detroit Public Schools (DPS) operated food service activity at all EAA buildings for the year ended June 30, 2016. The program is operated by DPS and the program grant is between DPS and the Michigan Department of Education. All food service activity is excluded from this report.

Education Achievement Authority

Schedule of Findings and Questioned Costs Year Ended June 30, 2016

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516 (a)? Yes No

Identification of major programs:

CFDA Numbers	Name of Federal Program or Cluster
84.010	Title I, Part A
84.367	Title II
84.027, 84.173	Special Education Cluster
84.374A	Teacher Incentive Fund

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes No

Education Achievement Authority

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2016

Section II - Financial Statement Audit Findings

Reference Number	Finding
2016-001	<p>Finding Type - Significant deficiency</p> <p>Criteria - School districts in the State of Michigan are required to file the audited financial statements by November 1, 2016 or risk having their future state aid withheld until their financial statements are filed, unless an extension or waiver is provided through the State.</p> <p>Condition - The Authority was not able to file their audited financial information by the required due date as they negotiated certain transactions with external parties.</p> <p>Context - The financial statements were not filed on time based on the initial required due date.</p> <p>Cause - The Authority was negotiating certain transactions with an external party and working with the Michigan Department of Treasury to finalize the negotiations, which concluded in November 2016, after the initial due date of the financial reports. The State provided a short extension in order to allow for the negotiations to conclude.</p> <p>Effect - The Authority did not comply with published filing deadlines.</p> <p>Recommendation - The Authority should continue to monitor required filing deadlines in order to protect their ability to receive state funding.</p> <p>Views of Responsible Officials and Planned Corrective Actions - The Authority was aware of the deadline, communicated timely with the State on the status of negotiations, and also complied with the extension timing provided.</p>

Education Achievement Authority

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2016

Section II - Financial Statement Audit Findings (Continued)

Reference Number	Finding
2016-002	<p>Finding Type - Significant deficiency</p> <p>Criteria - Bank reconciliations should be prepared timely each month in order to allow for the timely adjustment to financial records.</p> <p>Condition - The Authority did not prepare bank reconciliations for its agency accounts until several months after year end.</p> <p>Context - The agency funds are a separate reporting opinion in the financial statement and the fact the accounts had not been reconciled timely is significant to that reporting unit. The bank reconciliations for the General Fund were completed on a timely basis.</p> <p>Cause - The Authority had focused their efforts on closing the books and records for the General Fund first and then focused on the agency funds, resulting in a delay.</p> <p>Effect - There were no large adjustments identified as a result of the reconciliation process.</p> <p>Recommendation - We recommend the Authority continue to focus on the timely reconciliation of bank statements for all funds.</p> <p>Views of Responsible Officials and Planned Corrective Actions - The Authority agrees with the recommendation and will continue to prioritize workloads in order to complete bank reconciliations for all funds as timely as possible.</p>

Section III - Federal Program Audit Findings

None

Education Achievement Authority

Summary Schedule of Prior Audit Findings Year Ended June 30, 2016

<u>Prior Year Finding Number</u>	<u>Fiscal Year in Which the Finding Initially Occurred</u>	<u>Federal Program, CFDA Number, and Name</u>	<u>Original Finding Description</u>	<u>Status/Partial Corrective Action (as Applicable)</u>	<u>Planned Corrective Action (if Finding not Corrected)</u>
2015-001	June 30, 2014	N/A	The Authority should have adequate controls in place to ensure that contracts and purchases are appropriate, include terms that are favorable to the Authority, and are at market value.	Corrected	N/A
2015-002	June 30, 2014	Title I, Part A, CFDA # 84.010 and School Improvement Grant Cluster, CFDA # 84.388	The Authority should have adequate controls in place to ensure that contracts and purchases are appropriate, including terms that are favorable to the Authority and are at market value.	Corrected	N/A
2015-003	June 30, 2013	Title I, Part A, CFDA # 84.010; Title IIA, CFDA # 84.367; and School Improvement Grant Cluster, CFDA # 84.377 & 84.388	Expenditures tested appeared allowable but were either not charged to the same function code as they were budgeted or could not be identified as a discrete line in the budget.	Corrected	N/A
2015-004	June 30, 2015	Title I, Part A, CFDA # 84.010; Title IIA, CFDA # 84.367; and School Improvement Grant Cluster, CFDA # 84.388	The Authority was unable to provide documentation to support the existence and allowability of certain non-payroll expenditures costs to grants.	Corrected	N/A