

**SINGLE AUDIT COMPLIANCE REPORTS**  
**BROKEN ARROW SCHOOL DISTRICT NO. 1-3,**  
**TULSA COUNTY, OKLAHOMA**

**JUNE 30, 2024**



**JENKINS & KEMPER**  
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

**BROKEN ARROW SCHOOL DISTRICT NO. I-3  
TULSA COUNTY, OKLAHOMA  
JUNE 30, 2024**

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**INDEPENDENT SCHOOL DISTRICT NO. 1-3, TULSA COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass Through Grantor/Program Title	Federal Award Listing Number	Pass-through Grantor's Project Number	Program or Award Amount	Beginning Balance 7/1/2023	Revenue Collected	Total Expenditures	Ending Balance 6/30/2024
<b>U.S. Department of Education</b>							
<b>Direct Programs:</b>							
Title VI-Part A, Indian Education	84.060	561	\$ 638,196	(231,939)	379,841	638,196	(258,355)
Title VI-Part A, Indian Education 2022-23	84.060	799		(231,939)	231,939		
<b>Subtotal - Direct Programs</b>			<b>638,196</b>	<b>(231,939)</b>	<b>611,780</b>	<b>638,196</b>	<b>(258,355)</b>
<b>Passed Through State Department of Education:</b>							
<i>Title I Cluster:</i>							
Title I-Part A, Improving Basic Programs 2022-23	84.010	511	2,844,434	(964,512)	1,304,563	2,271,640	(967,077)
Title I-Part A, Improving Basic Programs 2022-23	84.010	799		(964,512)	964,512		
Title I-School Improvement Grant	84.010	515	109,074		21,482	63,617	(42,135)
Subtotal - Title I Program (Cluster)			<b>2,953,508</b>	<b>(964,512)</b>	<b>2,290,557</b>	<b>2,335,257</b>	<b>(1,009,212)</b>
Title II-Part A, Teacher & Principal Training	84.367	541	589,585		360,782	480,330	(119,548)
Title II-Part A 2022-23	84.367	799		(193,842)	193,842		
<i>Title III Cluster:</i>							
Title III-Immigrant Education	84.365	571	18,285		932	5,586	(4,654)
Title III-English Lang. Acq. 2022-23	84.365	572	152,376		74,055	135,784	(61,729)
Title III-English Lang. Acq. 2022-23	84.365	799		(51,306)	51,306		
Subtotal - Title III Program (Cluster)			<b>170,661</b>	<b>(51,306)</b>	<b>126,293</b>	<b>141,370</b>	<b>(66,383)</b>
Title IV-SSAE Grant	84.424A	552	203,711		99,271	121,250	(21,979)
Title IV-SSAE Grant 2022-23	84.424A	799		(38,741)	38,741		
Title IX-Homeless	84.196	596	59,805		35,738	55,032	(19,294)
School Nurse Support Grant 2022-23	93.323	799		(294,796)	294,796		
<i>* Education Stabilization Funds (Covid19)</i>							
Title IV, Part A Art Tech (Covid19)	84.425D	714	10,156		2,191	6,656	(4,465)
Title IV, Part A Art Tech (Covid19) 2022-23	84.425D	799		(940)	940		
ARP/ESSER Counselor Grant (Covid19)	84.425U	722	636,000		348,504	583,622	(235,118)
ARP/ESSER Counselor Grant (Covid19) 2022-23	84.425U	799		(213,128)	213,128		
ARP/ESSER III OPSTS (Covid19)	84.425U	725	31,482		31,482	31,482	
ARP/ESSER III Science of Reading (Covid19)	84.425U	726	31,654		31,654	31,654	
ARP/ESSER III (Covid19)	84.425U	795	341,487		237,022	313,072	(76,050)
ARP/ESSER III (Covid19) 2022-23	84.425U	799		(465,607)	465,607		
ARP/ESSER III (Covid19) 2022-23	84.425U	796	33,130		5,998	30,377	(24,379)
ARP/ESSER III Homeless (Covid19)	84.425U	799	49,609		3,766	49,396	(10,567)
ARP/ESSER III Homeless (Covid19) 2022-23	84.425U	797		(3,766)	3,766		
ARP/ESSER III Homeless II (Covid19)	84.425U	799		(28,474)	28,474		
ARP/ESSER III Homeless II (Covid19) 2022-23	84.425U	799		(711,915)	1,407,595	1,046,259	(350,579)
Subtotal - Education Stabilization Funds (Covid19)			<b>1,133,516</b>	<b>(711,915)</b>	<b>1,407,595</b>	<b>1,046,259</b>	<b>(350,579)</b>
<i>* Special Education Cluster:</i>							
IDEA-B Staff Development	84.027	613	5,849		3,680	3,680	
IDEA-B Staff Development 2022-23	84.027	799		(465)	465		
IDEA-B Staff Development	84.027	615	16,445		12,436	16,445	(4,009)
IDEA-B Staff Development 2022-23	84.027	799		(6,340)	6,340		
IDEA-B Transition Services	84.027	618	39,626		6,408	6,408	
IDEA-B Flowthrough	84.027	621	4,529,353		1,588,362	4,242,268	(2,653,906)
IDEA-B Flowthrough 2022-23	84.027	799		(1,775,681)	1,775,681		

**INDEPENDENT SCHOOL DISTRICT NO. 1-3, TULSA COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2024**

Federal Grantor/Pass Through Grantor/Program Title	Federal Award Listing Number	Pass-through Grantor's Project Number	Program or Award Amount	Beginning Balance 7/1/2023	Revenue Collected	Total Expenditures	Ending Balance 6/30/2024
IDEA-B Flowthrough Private School 2022-23	84.027	625	\$ 15,299		5,467	9,436	(3,969)
IDEA-B Flowthrough Private School 2022-23	84.027	799		(193)	193		
ARP/IDEA-B Flowthrough	84.027X	628	274,305		274,305	274,305	
ARP/IDEA-B Flowthrough 2022-23	84.027X	799		(270,453)	270,453		
IDEA-B Preschool	84.173	641	87,474		49,207	86,001	(36,794)
IDEA-B Preschool 2022-23	84.173	799		(27,518)	27,518		
ARP/IDEA-B Preschool	84.027X	643	10,640		10,340	10,340	
ARP/IDEA-B Preschool 2022-23	84.027X	799		(16,984)	16,984		
Subtotal - Special Education Program (Cluster)			4,978,991	(2,097,634)	4,047,839	4,648,883	(2,698,678)
Subtotal - Passed Through State Dept of Education			10,089,779	(4,352,746)	8,895,454	8,828,381	(4,285,673)
<b>Passed Through State Department of Career and Technology Education:</b>							
Carl Perkins Grant	84.048	421	148,954			137,630	(137,630)
Carl Perkins Grant 2022-23	84.048	799		(65,532)	65,532		
Carl Perkins Supplemental Grants	84.048	424	90,950		56,346	82,571	(26,225)
Carl Perkins Supplemental Grant 2022-23	84.048	799		(26,969)	26,969		
Subtotal - Carl Perkins Grant			239,904	(92,501)	148,847	220,201	(163,655)
<b>U.S. Department of Agriculture:</b>							
Passed Through State Department of Education:					9,762	9,762	
Local Food for Schools Program	10.185	757					
<b>Child Nutrition Cluster:</b>							
Cash Assistance:							
Supply Chain Assistance	10.555	759		128,623	472,233	600,856	
National School Lunch Program	10.555	763		4,281,815	4,964,727	7,268,793	1,977,749
School Breakfast Program	10.553	764			1,134,537	1,134,537	
Summer Food Program	10.559	766			69,027	69,027	
Cash Assistance Subtotal				(4,410,438)	6,640,524	9,073,213	1,977,749
Passed Through State Department of Human Services:							
Non-cash Assistance (Commodities)	10.555	N/A			728,738	728,738	
Subtotal - Child Nutrition Program (Cluster)				4,410,438	7,369,262	9,801,951	1,977,749
<b>Other Federal Assistance:</b>							
Johnson O'Malley	15.130	563	154,980	(41,961)	33,296	78,297	(45,001)
Johnson O'Malley 2022-23	15.130	799			41,961		
Johnson O'Malley 3 month	15.130	564	108,950		108,950	108,950	
Johnson O'Malley IEC 2022-23	15.130	799		(3,250)	3,250		
OJT-Rehabilitation Services	84.126	456	119,864		105,699	119,864	
Child Care and Development Block Grant	93.575	772	386,000	244,000	142,000	386,000	(14,165)
Medicaid Federal Match	93.777	697	196,800		196,800	196,800	
Medicaid	93.778	698	481,840		481,840	481,840	
FEMA Grant	97.039	594	19,931		19,931	19,931	
DEQ Clean Diesel Grant	66.040	774	51,533			51,533	(51,533)
JROTC	12.401	773	72,614		72,614	72,614	
Flood Control	12.112	779	88		88	88	
Subtotal - Other Federal Assistance			1,592,600	198,789	1,208,429	1,515,917	(110,699)
Total Federal Assistance			\$ 12,560,479	(67,959)	18,241,534	21,014,408	(2,840,933)

**BROKEN ARROW SCHOOL DISTRICT NO. I-3, TULSA COUNTY  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2024**

**1. General**

The schedule of expenditures of federal awards presents the activity of all federal award programs of Broken Arrow School District (the District). The District reporting entity is defined in the notes to the District's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through from other government agencies are included on the schedule. There were no amounts passed to subrecipients.

**2. Basis of Accounting**

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 (Uniform Guidance). Expenditures are reported on the regulatory basis of accounting, as prescribed by the Oklahoma State Department of Education, which is considered an other comprehensive basis of accounting. Therefore, some material presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The District has also elected to not use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**3. Non-cash Federal Awards**

The District receives food commodities from the U.S. Department of Agriculture for use in its foodservice program. The commodities, in the amount of \$728,738 are recognized as revenue when received and are reported at fair market value.

**4. Prior Year Reimbursements**

These amounts represent reimbursements for prior year expenditures which were not received until the current fiscal year.

**BROKEN ARROW SCHOOL DISTRICT NO. I-3, TULSA COUNTY  
SCHEDULE OF SURETY BONDS  
FOR THE YEAR ENDED JUNE 30, 2024**

<u>BONDING COMPANY</u>	<u>POSITION COVERED</u>	<u>BOND NUMBER</u>	<u>COVERAGE AMOUNT</u>	<u>EFFECTIVE DATES</u>
Liberty Mutual Surety	Superintendent	999163319	\$100,000	12/15/23-12/15/24
	Chief Financial Officer	601091769	\$100,000	5/27/24-5/27/25
	Treasurer	LSF041327	\$500,000	7/17/23-7/17/24
	Dep. Treasurer	999130283	\$100,000	9/2/23-9/2/24
	Activity Fund Custodian	LSF041327	\$500,000	7/17/23-7/17/24
	Payroll Director	LSF041383	\$100,000	7/1/23-7/1/24
	Encumbrance Clerk	999329665	\$1,000	5/6/24-7/1/25
	Dep. Encumbrance Clerk	999078081	\$1,000	11/9/23-11/9/24
	Minutes Clerk	999117043	\$1,000	7/1/23-7/1/24
	Dep. Minutes Clerk	601124998	\$1,000	9/1/23-9/1/24



**INDEPENDENT AUDITOR'S 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**

The Honorable Board of Education  
Broken Arrow School District  
Broken Arrow, OK 74012

We have audited, in accordance with the 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, each major fund, and the aggregate remaining fund information of the Broken Arrow School District No. I-003, Broken Arrow, Oklahoma, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated November 14, 2024. This report was unqualified with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in the United States.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) as a basis for designing 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 School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

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 entity'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. 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.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the School District's financial statements are free of 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 financial statements. 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*.

**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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Jenkins & Kemper, CPAs P.C.*

Jenkins & Kemper  
Certified Public Accountants, P.C.

November 14, 2024





**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH  
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

The Honorable Board of Education  
Broken Arrow School District No. I-003  
Broken Arrow, Oklahoma 74012

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited the Broken Arrow School District No. I-003, Broken Arrow, Oklahoma's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Broken Arrow School District No. I-003, Broken Arrow, Oklahoma 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, 2024.

**Basis for Opinion on Each Major Federal Program**

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Broken Arrow School District No. I-003, Broken Arrow, Oklahoma and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

**Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment

made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

*Jenkins & Kemper, CPAs P.C.*

Jenkins & Kemper  
Certified Public Accountants, P.C.

November 14, 2024

**BROKEN ARROW SCHOOL DISTRICT NO. I-3, TULSA COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**JULY 1, 2023 TO JUNE 30, 2024**

**Summary of Auditor's Results**

1. The auditor's report expresses an unqualified opinion on the combined financial statements in conformity with generally accepted accounting principles.
2. No significant deficiencies relating to the audit of the financial statements are reported in the Schedule of Findings and Questioned Costs.
3. No instances of noncompliance material to the financial statements of the District were reported during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the "Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with the Uniform Guidance".
5. An unqualified opinion report was issued on the compliance of major federal award programs.
6. The audit disclosed no audit findings and questioned costs, which are required to be reported under the Uniform Guidance.
7. Identification of Major Programs: Education Stabilization Fund (84.425D,84.425U) and Special Education (84.027,84.027X,84.173) programs, which were each clustered in the determination.
8. The dollar threshold used to determine between Type A and Type B programs was \$750,000.
9. The District did qualify to be a low-risk auditee.

**Findings – Financial Statement Audit**

None

**Findings and Questioned Costs – Major Federal Award Programs Audit**

None

**BROKEN ARROW SCHOOL DISTRICT NO. I-3, TULSA COUNTY  
DISPOSITION OF PRIOR YEAR'S SCHEDULE OF FINDINGS  
JULY 1, 2023 TO JUNE 30, 2024**

There were no material prior year audit findings.

- t) We have charged costs to federal awards in accordance with applicable cost principles.
- u) If applicable, we are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance, and we have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.
- v) We are responsible for and have ensured the reporting package does not contain protected personally identifiable information.
- w) We are responsible for and have accurately prepared the auditee section of the Data Collection Form as required by the Uniform Guidance.
- x) We are responsible for taking corrective action on each audit finding of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

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Superintendent

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Chief Financial Officer

**BROKEN ARROW SCHOOL DISTRICT NO. 1-3, TULSA COUNTY  
SCHEDULE OF ACCOUNTANT'S PROFESSIONAL  
LIABILITY INSURANCE AFFIDAVIT  
JULY 1, 2023 TO JUNE 30, 2024**

State of Oklahoma    )  
County of Tulsa        )

The undersigned auditing firm representative of lawful age, being first duly sworn on oath, says that said firm had in full force and effect Accountant's Professional Liability Insurance in accordance with the "Oklahoma Public School Audit Law" at the time of audit contract and during the entire audit engagement with Broken Arrow School District for the audit year 2023-24.

Jenkins & Kemper, CPAs, P.C.  
AUDITING FIRM

BY *Michael Kemper*  
AUTHORIZED AGENT

Subscribed and sworn to before me on this  
3<sup>rd</sup> day of, December, 2024

*Lauren McCain*  
NOTARY PUBLIC

