

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

**JUNE 30, 2021**



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

**BROKEN ARROW SCHOOL DISTRICT NO. I-3  
TULSA COUNTY, OKLAHOMA  
JUNE 30, 2021**

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**INDEPENDENT SCHOOL DISTRICT NO. I-3, TULSA COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA Number	Pass-through Grantor's Project Number	Program or Award Amount	Beginning Balance 7/1/2020	Revenue Collected	Total Expenditures	Ending Balance 6/30/2021
<b>U.S. Department of Education</b>							
<u>Direct Programs:</u>							
Title VI-Part A, Indian Education	84.060	561	\$ 500,865		287,198	500,865	(213,667)
Title VI-Part A, Indian Education 2019-20	84.060	799		(181,064)	181,064		
<b>Subtotal - Direct Programs</b>			<u>500,865</u>	<u>(181,064)</u>	<u>468,262</u>	<u>500,865</u>	<u>(213,667)</u>
<u>Passed Through State Department of Education:</u>							
Title I-Part A, Improving Basic Programs	84.010	511	2,111,510		1,515,272	1,947,559	(432,287)
Title I-Part A, Improving Basic Programs 2019-20	84.010	799		(880,618)	880,618		
Title II-Part A, Teacher & Principal Training	84.367	541	476,027		259,310	304,589	(45,279)
Title II-Part A 2019-20	84.367	799		(315,826)	315,826		
<u>Title III Cluster:</u>							
Title III-Immigrant Education	84.365	571	55,103		25,445	45,191	(19,746)
Title III-English Lang Acq.	84.365	572	143,859		114,039	135,247	(21,208)
Title III-English Lang Acq. 2019-20	84.365	799		(37,710)	37,710		
Subtotal - Title III Program (Cluster)			<u>198,962</u>	<u>(37,710)</u>	<u>177,194</u>	<u>180,438</u>	<u>(40,954)</u>
Title IV-SSAE Grant	84.424A	552	179,286		42,256	51,414	(9,158)
Title IV-SSAE Grant 2019-20	84.424A	799		(48,790)	48,790		
Title IX-Homeless	84.196	596	50,000		50,000	50,000	
Title IX-Homeless	84.196	799		(24,385)	24,385		
<b>* CARES Act Funding:</b>							
CARES Act ESSERF (Covid)	84.425D	788	1,638,748		1,363,501	1,584,179	(220,678)
CARES Act Incentive Aid (Covid)	84.425D	789	500,000		500,000	500,000	
CARES Act ESSER II (Covid)	84.425D	793	6,390,275		5,392,952	5,963,183	(570,231)
Subtotal - CARES Act Programs			<u>8,529,023</u>	<u>-</u>	<u>7,256,453</u>	<u>8,047,362</u>	<u>(790,909)</u>
<b>* Special Education Cluster:</b>							
IDEA-B Staff Development	84.027	613	2,775		2,775	2,775	
IDEA-B Staff Development 2019-20	84.027	799		(1,423)	1,423		
IDEA-B Monitoring	84.027	615	3,731		3,731	4,081	(350)
IDEA-B COVID Assist	84.027	617	148,032		144,362	147,372	(3,010)
IDEA-B Flowthrough	84.027	621	4,071,336		2,798,057	3,640,406	(842,349)
IDEA-B Flowthrough 2019-20	84.027	799		(1,149,474)	1,149,474		
IDEA-B Private Schools	84.027	625	886		819	886	(67)
IDEA-B High Cost Fund 2019-20	84.027	799		(3,445)	3,445		
IDEA-B Preschool	84.173	641	77,331		50,341	67,279	(16,938)
IDEA-B Preschool 2019-20	84.173	799		(19,825)	19,825		
Subtotal - Special Education Program (Cluster)			<u>4,304,091</u>	<u>(1,174,167)</u>	<u>4,174,252</u>	<u>3,862,799</u>	<u>(862,714)</u>
<b>Subtotal - Passed Through State Dept of Education</b>			<u>15,848,899</u>	<u>(2,481,496)</u>	<u>14,744,356</u>	<u>14,444,161</u>	<u>(2,181,301)</u>
<u>Passed Through State Department of Career and Technology Education:</u>							
Carl Perkins Grant	84.048	421	87,816		75,041	82,939	(7,898)
Carl Perkins Grant 2019-20	84.048	799		(33,118)	33,118		
Carl Perkins Supplemental Grant	84.048	424	150,000		135,902	135,902	
Subtotal - Carl Perkins Grant			<u>\$ 237,816</u>	<u>(33,118)</u>	<u>244,061</u>	<u>218,841</u>	<u>(7,898)</u>

**INDEPENDENT SCHOOL DISTRICT NO. I-3, TULSA COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA Number	Pass-through Grantor's Project Number	Program or Award Amount	Beginning Balance 7/1/2020	Revenue Collected	Total Expenditures	Ending Balance 6/30/2021
<i>U.S. Department of Agriculture:</i>							
<i>Passed Through State Department of Education:</i>							
<i>Child Nutrition Cluster:</i>							
<i>Cash Assistance:</i>							
National School Lunch Program	10.555	763			4,759,077	3,406,636	1,352,441
School Breakfast Program	10.553	764			1,241,979	1,299,882	(57,903)
<i>Cash Assistance Subtotal</i>				-	6,001,056	4,706,518	1,294,538
<i>Passed Through State Department of Human Services:</i>							
Non-cash Assistance (Commodities)	10.555	N/A			421,438	421,438	
<b>Subtotal - Child Nutrition Program (Cluster)</b>				-	6,422,494	5,127,956	1,294,538
<i>Other Federal Assistance:</i>							
Johnson O'Malley	15.130	563	\$ 143,400		30,687	59,791	(29,104)
Johnson O'Malley 2019-20	15.130	799		(22,920)	22,920		
Johnson O'Malley 3 month	15.130	564	107,776		107,776	107,776	
Child Care and Development Block Grant	93.575	772	37,400		37,400	34,734	2,666
Medicaid	93.778	698	284,242		284,242	284,242	
JROTC	12.401	773	51,364		51,364	51,364	
Flood Control	12.112	770	82		82	82	
<b>Subtotal - Other Federal Assistance</b>			624,264	(22,920)	534,471	537,989	(26,438)
<b>Total Federal Assistance</b>			<b>\$ 17,211,844</b>	<b>(2,718,598)</b>	<b>22,413,644</b>	<b>20,829,812</b>	<b>(1,134,766)</b>

\* Major federal programs

**BROKEN ARROW SCHOOL DISTRICT NO. I-3, TULSA COUNTY  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2021**

**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 \$421,438 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.



**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, 2021, 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 3, 2021. This report was unqualified with respect to the presentation of the financial statements in conformity with accounting principles generally accepted in the United States.

**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.

**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 3, 2021





**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**

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, 2021. 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.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the District'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 the District'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 the District's compliance.

**Opinion on Each Major Federal Program**

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, 2021.



### **Report on Internal Control over Compliance**

The management of the Broken Arrow School District No. I-003, Broken Arrow, Oklahoma 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 the District'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 our 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 District'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.

*Jenkins & Kemper, CPAs P.C.*

Jenkins & Kemper  
Certified Public Accountants, P.C.

November 3, 2021

**BROKEN ARROW SCHOOL DISTRICT NO. I-3, TULSA COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**JULY 1, 2020 TO JUNE 30, 2021**

**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: Special Education (84.027,84.173) which was clustered in the determination and the Elementary & Secondary Schools Emergency Relief Fund Program (84.425D).
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, 2020 TO JUNE 30, 2021**

There were no material prior year audit findings.

**BROKEN ARROW SCHOOL DISTRICT NO. I-3, TULSA COUNTY  
SCHEDULE OF ACCOUNTANT'S PROFESSIONAL  
LIABILITY INSURANCE AFFIDAVIT  
JULY 1, 2020 TO JUNE 30, 2021**

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 2020-21.

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

BY *Mitchell King*  
AUTHORIZED AGENT

Subscribed and sworn to before me on this  
3<sup>rd</sup> day of, November, 2021

*Chelesea Chadwick*  
NOTARY PUBLIC

