

School District U-46

Reports Required by the Uniform Guidance and
Government Auditing Standards

Year Ended June 30, 2017

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RSM US LLP

**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***

Members of the Board of Education
School District U-46
Elgin, Illinois

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 of America, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District U-46 (the District) as of and for the year ended June 30, 2017 and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 6, 2017. Our report contains an emphasis of matter paragraph for the restatement of the July 1, 2016 non-major governmental funds fund balance to correct a misstatement. Our opinion is not modified in respect to this matter.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 District'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. We did identify a deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2017-001 that we consider a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's basic 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*.

District's Response to the Finding

The District's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subject to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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

RSM US LLP

Chicago, Illinois
November 6, 2017

**Independent Auditor's Report on Compliance for Each
Major Federal Program; Report on Internal Control Over Compliance
and Report on Schedule of Expenditures of Federal Awards
Required by the Uniform Guidance**

Members of the Board of Education
School District U-46
Elgin, Illinois

Report on Compliance for Each Major Federal Program

We have audited School District U-46's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2017. 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 the 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 (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (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 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 on the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District 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, 2017.

Report on Internal Control Over Compliance

Management of the District 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 in order 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 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 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.

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of and for the year ended June 30, 2017 and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 6, 2017, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedule of expenditures of federal awards for the year ended June 30, 2017, as required by the Uniform Guidance, is presented for purposes of additional analysis and is 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 2017 information has been subjected to the auditing procedures applied in the audit of the financial statements for the year ended June 30, 2017, 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 2017 schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole for the year ended June 30, 2017.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States, the District's basic financial statements as of and for the year ended June 30, 2016 (not presented herein), and have issued our report thereon dated November 7, 2016, which contained unmodified opinions on the respective financial statements of the governmental activities, each major fund, and the aggregate remaining fund information. The schedule of expenditures of federal awards for the year ended June 30, 2016 is presented for purposes of additional analysis and is 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 2016 financial statements. The 2016 information has been subjected to the auditing procedures applied in the audit of the 2016 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare those basic financial statements or to those basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2016 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended June 30, 2016.

RSM US LLP

Chicago, Illinois
November 6, 2017

ILLINOIS STATE BOARD OF EDUCATION
 100 NORTH FIRST STREET
 SPRINGFIELD, ILLINOIS 62777-0001

(attachment of ISBE 62-18)

County
 District/Joint Agreement Name
 School District U46
 District/Joint Agreement No.
 U46

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2017

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number (A)	ISBE Project No./ Contract/Award No. (B)	Revenues		Expenditures		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			7/1/15- 6/30/16 (C)	7/1/16- 6/30/17 (D)	7/1/15- 6/30/16 (E)	7/1/16- 6/30/17 (F)			
U.S. Department of Education: Passed through Illinois State Board of Education:									
Title I Grants to Local Education Agencies:									
Title I : Low Income	84.010A	17-4300-00	\$ -	\$ 9,605,180	\$ -	\$ 9,789,990	\$ -	\$ 9,789,990	\$ 12,576,479
		16-4300-00	10,634,702	676,014	10,998,176	312,540	-	11,310,716	13,713,495
		15-4300-00	500,490	-	125,548	-	-	8,021,600	11,562,209
			11,135,192	10,281,194	11,123,724	10,102,530	-	29,122,306	37,852,183
Twenty-First Century Community Learning Centers:									
Title IV - 21st Century Community Learning Centers	84.287C	17-4421-15	-	440,388	-	487,685	-	487,685	540,000
		16-4421-15	375,119	164,881	449,273	90,727	-	540,000	540,000
		15-4421-15	261,419	-	180,659	-	-	478,339	540,000
			636,538	605,269	629,932	578,412	-	1,506,024	1,620,000
Special Education Cluster (IDEA)									
Special Education - Preschool Grants:									
Preschool Flow Through	84.173A	17-4600-00	-	207,170	-	207,170	-	207,170	231,769
		16-4600-00	194,225	-	194,225	-	-	194,225	231,769
			194,225	207,170	194,225	207,170	-	401,395	463,538
Special Education - Grants to States:									
IDEA Flow Through	84.027A	17-4620-00	-	6,608,117	-	6,734,471	-	6,734,471	8,201,587
		16-4620-00	8,012,996	101,499	8,115,287	(792)	-	8,114,495	8,496,086
		15-4620-00	190,869	-	-	-	-	7,940,568	8,892,070
			8,203,865	6,709,616	8,115,287	6,733,679	-	22,789,534	25,589,743
Special Education - Grants to States:									
IDEA Room & Board	84.027A	17-4625-00	-	378,123	-	378,123	-	378,123	N/A
		17-4625-XC	-	-	-	30,792	-	30,792	N/A
		16-4625-00	441,003	148,027	441,003	148,027	-	589,030	N/A
		16-4625-XC	-	157,209	-	157,209	-	157,209	N/A
		15-4625-00	305,919	-	275,737	-	-	589,030	N/A
			746,922	683,359	716,740	714,151	-	1,744,184	N/A
Total Special Education Cluster (IDEA)			9,145,012	7,600,145	9,026,252	7,655,000	-	24,935,113	26,053,281

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2017

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number (A)	ISBE Project No./ Contract/Award No. (B)	Revenues		Expenditures		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			7/1/15- 6/30/16 (C)	7/1/16- 6/30/17 (D)	7/1/15- 6/30/16 (E)	7/1/16- 6/30/17 (F)			
U.S. Department of Education:									
Passed through Illinois State Board of Education:									
English Language Acquisition Grants:									
Title III : Immigrant Education Program (IEP)	84.365A	17-4905-00	-	7,835	-	7,835	-	7,835	68,609
		16-4905-00	-	54,720	-	54,720	-	54,720	60,125
			-	62,555	-	62,555	-	62,555	128,734
Title III : Language Instruction Program - Limited English	84.365A	17-4909-00	-	641,475	-	934,192	-	934,192	1,559,571
		16-4909-00	867,867	319,005	878,365	308,507	-	1,186,872	1,422,250
		15-4909-00	71,387	-	54,540	-	-	1,213,719	1,280,844
			939,254	960,480	932,905	1,242,699	-	3,334,783	4,262,665
Total Title III : English Language Acquisition Grants			939,254	1,023,035	932,905	1,305,254	-	3,397,338	4,391,399
Supporting Effective Instruction State Grant:									
Title II : Teacher Quality	84.367A	17-4932-00	-	636,958	-	861,896	-	861,896	1,450,424
		16-4932-00	576,652	431,639	794,320	213,971	-	1,008,291	1,601,718
		15-4932-00	237,590	-	118,746	-	-	962,002	1,678,911
			814,242	1,068,597	913,066	1,075,867	-	2,832,189	4,731,053
Preschool Development Grants:									
Preschool Expansion Grant	84.419B	17-4902-00	-	2,043,053	-	2,098,196	-	2,098,196	2,395,800
		16-4902-00	1,799,802	146,902	1,891,180	55,524	-	1,946,704	2,395,800
		15-4999-PE	135,313	-	135,313	-	-	135,313	179,314
			1,935,115	2,189,955	2,026,493	2,153,720	-	4,180,213	4,970,914
Passed through Illinois Department of Human Services									
Rehabilitation Services - Vocational Rehabilitation Grants to States:									
Rehabilitation Services	84.126	H126A250018	-	101,211	-	101,211	-	101,211	N/A
		H126A250018	101,211	-	101,211	-	-	101,211	N/A
			101,211	101,211	101,211	101,211	-	202,422	N/A

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2017

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number (A)	ISBE Project No./ Contract/Award No. (B)	Revenues		Expenditures		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			7/1/15- 6/30/16 (C)	7/1/16- 6/30/17 (D)	7/1/15- 6/30/16 (E)	7/1/16- 6/30/17 (F)			
U.S. Department of Education:									
Passed through Illinois State Board of Education:									
Passed through Northern Kane County Regional Career and Technical Education System:									
Career and Technical Education - Basic Grants to States:									
Perkins Secondary	84.048A	17-4745-00	-	237,594	-	404,127	-	404,127	412,466
		16-4745-00	366,301	-	366,301	-	-	366,301	373,427
		15-4745-00	24,427	-	24,427	-	-	382,964	386,851
			390,728	237,594	390,728	404,127	-	1,153,392	1,172,744
Passed through University of Vermont:									
School Association for Special Education in DuPage County (SASED):									
Education Research Project Grant	84.305	MW-010117-01R-EHS	-	8,000	-	-	-	-	8,000
Total U.S. Department of Education			25,097,292	23,115,000	25,144,311	23,376,121	-	67,328,997	80,799,574
U.S. Department of Agriculture:									
Passed through Illinois State Board of Education:									
Non-Cash USDA Foods	10.555	31045046022A1	710,427	-	710,427	-	-	710,427	N/A
Department of Defense Fruits and Vegetables	10.555	31045046022A1	322,570	122,241	322,570	122,241	-	444,811	N/A
Preferred Meal Service	10.555	31045046022A1	-	559,848	-	559,848	-	559,848	N/A
National School Lunch Program	10.555	17-4210-00	-	7,919,891	-	7,919,891	-	7,919,891	N/A
		16-4210-00	7,414,665	1,762,059	7,414,665	1,762,059	-	9,176,724	N/A
		15-4210-00	1,684,720	-	1,684,720	-	-	9,541,587	N/A
			9,099,385	9,681,950	9,099,385	9,681,950	-	26,638,202	N/A
School Breakfast Program	10.553	17-4220-00	-	1,774,133	-	1,774,133	-	1,774,133	N/A
		16-4220-00	1,943,935	341,210	1,943,935	341,210	-	2,285,145	N/A
		15-4220-00	361,359	-	361,359	-	-	2,357,433	N/A
			2,305,294	2,115,343	2,305,294	2,115,343	-	6,416,711	N/A
Total Child Nutrition Cluster			12,437,676	12,479,382	12,437,676	12,479,382	-	34,769,999	N/A

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 Year Ended June 30, 2017

Federal Agency/ Pass-through Grantor/ Program Name	CFDA Number (A)	ISBE Project No./ Contract/Award No. (B)	Revenues		Expenditures		Obligations/ Encumbrances (G)	Final Status (H)	Budget (I)
			7/1/15- 6/30/16 (C)	7/1/16- 6/30/17 (D)	7/1/15- 6/30/16 (E)	7/1/16- 6/30/17 (F)			
U.S. Department of Agriculture:									
Passed through Illinois State Board of Education:									
Child Nutrition Discretionary Grants Limited Availability: NSLP Equipment Assistance Grant	10.579	16-426016	34,280	-	34,280	-	-	34,280	N/A
Total U.S. Department of Agriculture			12,471,956	12,479,382	12,471,956	12,479,382	-	34,804,279	N/A
U.S. Department of Health and Human Services:									
Passed through Illinois Department of Healthcare and Family Services									
Passed through Northwestern Illinois Association: Medical Assistance Program	93.778	N/A	989,334	1,269,449	934,368	1,114,001	-	N/A	N/A
Passed through Illinois Department of Human Services Affordable Care Act Maternal, Infant and Early Childhood Home Visiting Program	93.505	FCSVS04107 FCSUS03577	- 124,236	79,938 -	- 125,794	135,000 -	- -	181,074 181,074	135,000 181,298
			124,236	79,938	125,794	135,000	-	362,148	N/A
Total U.S. Department of Health and Human Services			1,113,570	1,349,387	1,060,162	1,249,001	-	362,148	
Total Federal Awards			\$ 38,682,818	\$ 36,943,769	\$ 38,676,429	\$ 37,104,504	\$ -	\$ 102,495,424	\$ 80,799,574

CFDA Catalog of Federal Domestic Assistance
 See Notes to Schedule of Expenditures of Federal Awards

School District U-46

**Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2017**

Note 1.

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of School District U-46 (the District) under programs of the federal government for the year ended June 30, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or fund balance of the District.

Note 2. Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. There were no federal awards expended for insurance at year-end. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, 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.

There were no loan programs or amounts passed through to subrecipients for the year ended June 30, 2017. For the year ended June 30, 2017 and 2016, the District did receive \$682,089 and \$1,032,997, respectively, of noncash assistance in the form of food commodities that is included under the Department of Agriculture passed through the Illinois State Board of Education (CFDA #10.555).

Note 3. Significant Accounting Policies

The District has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4. Catalog of Federal Domestic Assistance (CFDA) Totals

Total federal expenditures for CFDA Numbers with multiple ISBE project numbers are as follows:

CFDA Number	2017	2016
84.027	\$ 7,447,830	\$ 8,832,027
10.365A	1,305,254	932,905
10.555	9,681,950	9,099,385

School District U-46

Schedule of Findings and Questioned Costs
Year Ended June 30, 2017

I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified? Yes No

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? Yes No

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

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

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
	Special Education (IDEA) Cluster:
84.173A	Special Education – Preschool Grants: Preschool Flow Through
84.027A	Special Education – Grants to States: IDEA Flow Through
84.027A	Special Education – Grants to States: IDEA Room and Board
	English Language Acquisition Grants
84.365A	Title III: Immigrant Education Program (IEP)
84.365A	Title III: Language Instruction Program – Limited English

Dollar threshold used to distinguish between type A and type B programs: \$1,113,135

Auditee qualified as low-risk auditee? Yes No

School District U-46

Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2017

II. Financial Statement Findings

(A) Internal Control

Finding 2017-001: Unrecorded Liability

Criteria:

In accordance with Generally Accepted Accounting Principles (GAAP), liabilities should be recorded in the period in which goods or services are received if payment for those goods and services has not been made before the end of the fiscal year.

Condition:

An unrecorded liability related to Illinois Municipal Retirement Fund (IMRF) employer contributions on pay earned in June 2016 and paid in July 2016 was not recorded.

Context:

Historically, the District has had twelve months of expenditures recorded in the Municipal Retirement/Social Security Fund. However, an unrecorded liability related to IMRF employer contributions on pay earned in June and paid in July was not properly recorded.

Effect:

As of June 30, 2017, the Non-Major Governmental Funds opening fund balance was restated by \$970,017.

Cause:

In the year the District converted from cash basis to accrual basis financial statements, the initial liability for the District's IMRF employer contributions was not established.

Recommendation:

We recommend the District establish a process to review the year-end IMRF liability to ensure proper recording.

Management's Response:

Management will implement a year-end process to review the IMRF liability and ensure it is properly recorded.

(B) Compliance Findings

No matters were reported.

III. Federal Award Findings

(A) Internal Control

No matters were reported.

(B) Compliance Findings

No matters were reported.

Summary Schedule of Prior Audit Findings

School District U-46

**Summary Schedule of Prior Audit Findings
Year Ended June 30, 2017**

I. Financial Statement Findings

(A) Internal Control
No matters were reported.

(B) Compliance Findings
No matters were reported.

II. Federal Award Findings

(A) Internal Control
No matters were reported.

(B) Compliance Findings
No matters were reported.



School District U-46
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Tony Sanders, Chief Executive Officer

U-46.org

School District U-46

Corrective Action Plan Year Ended June 30, 2017

Finding 2017-001: Unrecorded Liability

Finding:

An unrecorded liability related to Illinois Municipal Retirement Fund (IMRF) employer contributions on pay earned in June 2016 and paid in July 2016 was not recorded.

Corrective Action Planned:

Management will implement a year-end process to review the IMRF liability and ensure it is properly recorded.

Contact Person Responsible for Corrective Action:

Dale Burnidge, Director of Financial Operations

Anticipated Completion Date:

June 30, 2018