

# **Westminster Public Schools**

Single Audit Reports

June 30, 2020

# Westminster Public Schools

June 30, 2020

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**Westminster Public Schools**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2020**

Federal Grantor/Pass-Through Grantor/Program Title	State Grant Number	Federal CFDA Number	Total Federal Expenditures
<b>U.S. Department of Agriculture</b>			
Passed Through the Colorado Department of Human Services			
Commodity Supplemental Food Program-Food Donation			
Cash in Lieu of Commodities	4555	10.555	\$ 264,309
Passed Through the Colorado Department of Education			
School Breakfast Program	4553	10.553	1,227,304
National School Lunch Program	4555	10.555	1,875,707
COVID - National School Lunch Program	4555	10.555	2,038,004
Summer Food Service Program for Children	4559	10.559	166,193
Child Nutrition Cluster Subtotal			<u>5,571,517</u>
Passed Through the Colorado Department of Public Health and Environment			
Child and Adult Care Food Program	4558	10.558	43,872
Passed Through the Colorado Department of Education			
Federal Fresh Fruit & Vegetable Program	4582	10.582	<u>171,176</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>5,786,565</u>
<b>U.S. Department of Defense</b>			
<b>Direct</b>			
ROTC Language and Culture Training Grants	9001	12.357	<u>74,303</u>
<b>U.S. Department of Treasury</b>			
Passed Through Colorado Department of Education			
COVID - Coronavirus Relief Fund	4012	21.019	<u>2,842,908</u>
<b>U.S. Department of Education</b>			
Passed Through Colorado Department of Education			
Special Education - Grants to States IDEA Part B	4027	84.027	2,204,086
Special Education - Preschool Grants IDEA Preschool	4173	84.173	<u>57,333</u>
Special Education Cluster Subtotal			2,261,419
Title I Grants to Local Educational Agencies Part A - Formula Grant			
Title I Grants to Local Educational Agencies Part A - Pathways to Early Education	5010	84.010	2,201,610
Special Education - Grants for Infants and Families	5181	84.181	7,110
Education for Homeless Children and Youth	5196	84.196	49,355
English Language Acquisition State Grants Title III, Part A	4365	84.365	237,452
Supporting Effective Instruction State Grant- Title II, Part A	4367	84.367	388,473
Student Support and Academic Enrichment Grants Title IV, Part A	4424	84.424	129,634
Passed through State Community Colleges and Occupational Education Systems			
Career and Technical Education - Basic Grants to States	4048	84.048	<u>100,780</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			<u>5,514,567</u>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			<u><u>\$ 14,218,343</u></u>

The accompanying notes are an integral part of this Schedule.

**Westminster Public Schools**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2020**

**Notes to Schedule**

1. The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Westminster Public Schools under programs of the federal government for the year ended June 30, 2020. 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). Because the Schedule presents only a selected portion of the operations of Westminster Public Schools, it is not intended to and does not present the financial position, changes in net assets or cash flows of Westminster Public Schools.
2. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance or other applicable regulatory guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Westminster Public Schools has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.
3. Westminster Public Schools receives food commodities from the U.S. Department of Agriculture for use in its food service program. The commodities are recognized as revenue when received and are recorded based on the USDA's Donated Commodity Price List. These are shown as part of the National School Lunch Program (10.555) on the Schedule. Westminster Public Schools recognized noncash awards of \$264,309 for the year ended June 30, 2020.

**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**

Board of Education  
Westminster Public Schools  
Westminster, Colorado

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, each major fund, and the aggregate remaining fund information of Westminster Public Schools (the District), as of and for the year ended June 30, 2020, 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 3, 2020. Our report contained an emphasis of a matter paragraph for a change in accounting principle.

***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) 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 District's internal control. Accordingly, we do not express an opinion on the effectiveness of 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.

Board of Education  
Westminster Public Schools

### ***Compliance and Other Matters***

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

**BKD, LLP**

Denver, Colorado  
November 3, 2020

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

**Independent Auditor's Report**

Board of Education  
Westminster Public Schools  
Westminster, Colorado

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

We have audited Westminster Public School'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, 2020. 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* (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, 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, 2020.

### **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 its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its 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.

### **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 Westminster Public Schools, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 3, 2020, which contained an emphasis of matter paragraph for a change in accounting principle.

Board of Education  
Westminster Public Schools

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance 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 basic 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 basic financial statements or to the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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.

*BKD, LLP*

Denver, Colorado  
February 25, 2021

**Westminster Public Schools**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2020**

**Summary of Auditor's Results**

*Financial Statements*

1. The type of report the auditor issued on whether the financial statements audited were prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) was:

Unmodified       Qualified       Adverse       Disclaimer

2. The independent auditor's report on internal control over financial reporting disclosed:

Significant deficiency(ies)?       Yes       None Reported  
Material weakness(es)?       Yes       No

3. Noncompliance considered material to the financial statements was disclosed by the audit?       Yes       No

*Federal Awards*

4. The independent auditor's report on internal control over compliance for major federal awards programs disclosed:

Significant deficiency(ies)?       Yes       None Reported  
Material weakness(es)?       Yes       No

5. The opinions expressed in the independent auditor's report on compliance for major federal award programs were:

Unmodified       Qualified       Adverse       Disclaimer

6. The audit disclosed findings required to be reported by 2 CFR 200.516(a)?       Yes       No

**Westminster Public Schools**  
**Schedule of Findings and Questioned Costs (continued)**  
**Year Ended June 30, 2020**

7. The District's major programs were:

<b>CFDA Number</b>	<b>Name of Federal Program or Cluster</b>
10.553, 10.555, 10.559	Child Nutrition Cluster
21.019	Coronavirus Relief Fund
84.027, 84.173	Special Education Cluster (IDEA)

8. The threshold used to distinguish between Type A and Type B programs: \$750,000.

9. The District qualified as low-risk auditee?  Yes  No

**Westminster Public Schools**  
**Schedule of Findings and Questioned Costs (continued)**  
**Year Ended June 30, 2020**

**Findings Required to be Reported by *Government Auditing Standards***

<b>Reference Number</b>	<b>Finding</b>
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No matters are reportable.

**Westminster Public Schools**  
**Schedule of Findings and Questioned Costs (continued)**  
**Year Ended June 30, 2020**

**Findings Required to be Reported by the Uniform Guidance**

<b>Reference Number</b>	<b>Finding</b>
No matters are reportable.	

**Westminster Public Schools**  
**Status of Prior Year Audit Findings**  
**Year Ended June 30, 2020**

<b>Reference Number</b>	<b>Summary of Finding</b>	<b>Status</b>
2019-001	Recommendation: The District should implement a process to ensure that quotes are received, documented and maintained in accordance with the Code of Federal requirements.	Implemented



***Finding 2019-001***

***Initial Fiscal Year Finding Occurred: 2019***

***Corrective Action Taken:***

The District has implemented a procurement process to ensure that quotes are received, documented and maintained in accordance with the Code of Federal requirements.