

Monroe County
Intermediate
School District



Year Ended
June 30, 2025

Single Audit Act
Compliance

Rehmann

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MONROE COUNTY INTERMEDIATE SCHOOL DISTRICT

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**INDEPENDENT AUDITORS' REPORT ON THE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

December 11, 2025

Board of Education
Monroe County Intermediate School District
Monroe, Michigan

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the **Monroe County Intermediate School District** (the "District") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated October 24, 2025, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming opinions 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 Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (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 basic financial statements and certain other 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 expenditure of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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MONROE COUNTY INTERMEDIATE SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2025

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through/ Grantor Number	Approved Award/Grant Amount
U.S. Department of Agriculture				
Child Nutrition Cluster:				
School Breakfast Program	10.553	MDE	241970	\$ 26,371
School Breakfast Program	10.553	MDE	251970	23,119
Entitlement Commodities (non-cash)	10.555	MDE	n/a	10,545
National School Lunch Program	10.555	MDE	241960	43,318
National School Lunch Program	10.555	MDE	251960	38,931
Total Child Nutrition Cluster				
Child and Adult Care Food Program - Meals	10.558	MDE	241920	219,833
Child and Adult Care Food Program - Meals	10.558	MDE	251920	202,042
Child and Adult Care Food Program - Cash in Lieu	10.558	MDE	242010	8,058
Child and Adult Care Food Program - Cash in Lieu	10.558	MDE	252010	7,273
Total U.S. Department of Agriculture				
U.S. Department of Housing				
The Youth Homelessness System Improvement	14.277	SEMCA	FR-6700-N-96	3,750
Total U.S. Department of Housing				
U.S. Department of Labor				
WIOA Cluster -				
WIOA Youth Activities:				
2023 - 2024	17.259	SEMCA	08-MCISD-0006	241,474
2024 - 2025	17.259	SEMCA	08-MCISD-0006	230,860
Total U.S. Department of Labor				
U.S. Department of Treasury				
COVID-19 - Coronavirus State and Local				
Fiscal Recovery Funds -				
2022-2023 TRAILS	21.027	MDE	232425-22-23	892,857
Total U.S. Department of Treasury				

Accrued (Unearned) Revenue July 1, 2024	Current Year Cash Received	Expenditures (Memo Only) Prior Year	Expenditures Year Ended June 30, 2025	Accrued (Unearned) Revenue June 30, 2025	Total Subawards
\$ 5,536	\$ 6,627	\$ 25,280	\$ 1,091	\$ -	\$ -
-	18,187	-	23,119	4,932	-
<u>5,536</u>	<u>24,814</u>	<u>25,280</u>	<u>24,210</u>	<u>4,932</u>	<u>-</u>
-	10,545	-	10,545	-	-
8,806	10,779	41,345	1,973	-	-
-	30,874	-	38,931	8,057	-
<u>8,806</u>	<u>52,198</u>	<u>41,345</u>	<u>51,449</u>	<u>8,057</u>	<u>-</u>
<u>14,342</u>	<u>77,012</u>	<u>66,625</u>	<u>75,659</u>	<u>12,989</u>	<u>-</u>
35,658	59,726	195,765	24,068	-	-
-	164,692	-	202,042	37,350	-
1,330	2,203	7,185	873	-	-
-	5,920	-	7,273	1,353	-
<u>36,988</u>	<u>232,541</u>	<u>202,950</u>	<u>234,256</u>	<u>38,703</u>	<u>-</u>
<u>51,330</u>	<u>309,553</u>	<u>269,575</u>	<u>309,915</u>	<u>51,692</u>	<u>-</u>
-	3,750	-	3,750	-	-
-	3,750	-	3,750	-	-
34,416	34,416	241,474	-	-	-
-	197,548	-	219,307	21,759	-
<u>34,416</u>	<u>231,964</u>	<u>241,474</u>	<u>219,307</u>	<u>21,759</u>	<u>-</u>
-	401,786	-	401,786	-	-
-	401,786	-	401,786	-	-

continued...

MONROE COUNTY INTERMEDIATE SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2025

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through/ Grantor Number	Approved Award/Grant Amount
U.S. Department of Education				
Title I Grants to Local Educational Agencies:				
Program for Neglected and Delinquent Children and Youth - Part D:				
2023 - 2024	84.010	MDE	241700-23-24	\$ 99,575
2024 - 2025	84.010	MDE	251700-24-25	94,977
Technical Assistance Grant (TAG):				
2023 - 2024	84.010A	MDE	241570-23-24	228,644
2024 - 2025	84.010A	MDE	251570-24-25	345,812
Special Education Cluster (IDEA):				
2023-2024 IDEA Flowthrough	84.027	MDE	240450-23-24	6,301,949
2024-2025 IDEA Flowthrough	84.027	MDE	250450-24-25	6,224,626
2023-2024 General Supervision	84.027	MDE	240493-23-24	183,700
2024-2025 General Supervision	84.027	MDE	250493-24-25	183,700
2023-2024 IDEA Preschool	84.173A	MDE	240460-23-24	199,005
2024-2025 IDEA Preschool	84.173A	MDE	250460-24-25	198,055
Total Special Education Cluster (IDEA)				
Career and Technical Education - Basic Grants to States:				
Perkins 2023-2024	84.048A	MDE	243520-241226	324,765
Perkins 2024-2025	84.048A	MDE	253520-251226	257,657
Special Education - Grants for Infants and Families:				
2023 - 2024	84.181	MDE	241340-23-24	197,321
2024 - 2025	84.181	MDE	251340-24-25	192,598
Education for Homeless Children and Youth:				
2023 - 2024	84.196	MDE	242320-2324	92,367
2024 - 2025	84.196	MDE	252320-2425	106,043

Accrued (Unearned) Revenue July 1, 2024	Current Year Cash Received	Expenditures (Memo Only) Prior Year	Expenditures Year Ended June 30, 2025	Accrued (Unearned) Revenue June 30, 2025	Total Subawards
\$ 3,088	\$ 11,829	\$ 81,026	\$ 8,741	\$ -	\$ -
-	66,120	-	69,384	3,264	-
33,315	63,869	166,994	30,554	-	-
-	162,766	-	213,864	51,098	-
<u>36,403</u>	<u>304,584</u>	<u>248,020</u>	<u>322,543</u>	<u>54,362</u>	<u>-</u>
1,148,734	1,148,734	6,301,949	-	-	-
-	5,240,414	-	6,224,626	984,212	-
16,545	16,545	183,700	-	-	-
-	169,616	-	183,700	14,084	-
<u>1,165,279</u>	<u>6,575,309</u>	<u>6,485,649</u>	<u>6,408,326</u>	<u>998,296</u>	<u>-</u>
30,391	30,391	199,005	-	-	-
-	166,999	-	198,055	31,056	-
<u>30,391</u>	<u>197,390</u>	<u>199,005</u>	<u>198,055</u>	<u>31,056</u>	<u>-</u>
1,195,670	6,772,699	6,684,654	6,606,381	1,029,352	-
52,026	52,026	324,765	-	-	-
-	229,543	-	257,657	28,114	-
<u>52,026</u>	<u>281,569</u>	<u>324,765</u>	<u>257,657</u>	<u>28,114</u>	<u>-</u>
14,322	14,322	180,305	-	-	-
-	174,880	-	182,003	7,123	-
<u>14,322</u>	<u>189,202</u>	<u>180,305</u>	<u>182,003</u>	<u>7,123</u>	<u>-</u>
13,516	14,803	41,682	1,287	-	1,287
-	32,883	-	41,616	8,733	41,616
<u>13,516</u>	<u>47,686</u>	<u>41,682</u>	<u>42,903</u>	<u>8,733</u>	<u>42,903</u>

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MONROE COUNTY INTERMEDIATE SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2025

Federal Agency / Cluster / Program Title	Assistance Listing Number	Passed Through	Pass-through/ Grantor Number	Approved Award/Grant Amount
U.S. Department of Education (Concluded)				
English Language Acquisition State Grants - Title III, Part A -				
2024 - 2025	84.365	MPS	250580-24-25	\$ 176
Education for Homeless Children and Youth:				
COVID-19 - American rescue Plan - Homeless II	84.425W	MDE	211012-2122	17,373
COVID-19 - American rescue Plan - Homeless II	84.425W	MDE	211013-2122	61,974
COVID-19 - American rescue Plan - Homeless II	84.425W	MDE	211013-2223	62,285
Total U.S. Department of Education				
U.S. Department of Health and Human Services				
Head Start Cluster:				
Head Start:				
2023 - 2024	93.600	Direct	05CH012255-01-00	3,554,906
2024 - 2025	93.600	Direct	05CH012255-02-00	3,573,136
Early Head Start:				
2023 - 2024	93.600	Direct	05CH012255-01-00	437,557
2024 - 2025	93.600	Direct	05CH012255-02-00	409,346
Medicaid Cluster -				
Medical Assistance Program -				
Medicaid Administrative Outreach 24-25	93.778	MDHHS	n/a	289,984
Block Grants for Prevention and Treatment of Substance Abuse:				
Prevention 2023 - 2024	93.959	CMHPSM	n/a	79,027
Prevention 2024 - 2025	93.959	CMHPSM	n/a	62,376
Total U.S. Department of Health and Human Services				
Total Federal Financial Assistance				

See notes to schedule of expenditures of federal awards.

Accrued (Unearned) Revenue July 1, 2024	Current Year Cash Received	Expenditures (Memo Only) Prior Year	Expenditures Year Ended June 30, 2025	Accrued (Unearned) Revenue June 30, 2025	Total Subawards
\$ -	\$ 176	\$ -	\$ 176	\$ -	\$ -
707	7,447	9,749	6,740	-	6,740
1,901	61,974	4,720	40,534	(19,539)	40,534
-	(2,819)	-	16,720	19,539	16,720
<u>2,608</u>	<u>66,602</u>	<u>14,469</u>	<u>63,994</u>	<u>-</u>	<u>63,994</u>
1,314,545	7,662,518	7,493,895	7,475,657	1,127,684	106,897
1,169,974	1,192,455	3,532,425	22,481	-	-
-	2,382,070	-	3,573,136	1,191,066	-
127,248	127,248	437,557	-	-	-
-	291,795	-	409,346	117,551	-
<u>1,297,222</u>	<u>3,993,568</u>	<u>3,969,982</u>	<u>4,004,963</u>	<u>1,308,617</u>	<u>-</u>
-	289,984	-	289,984	-	133,429
3,857	21,876	61,008	18,019	-	-
-	57,913	-	62,376	4,463	-
<u>3,857</u>	<u>79,789</u>	<u>61,008</u>	<u>80,395</u>	<u>4,463</u>	<u>-</u>
1,301,079	4,363,341	4,030,990	4,375,342	1,313,080	133,429
<u>\$ 2,701,370</u>	<u>\$ 12,972,912</u>	<u>\$ 12,035,934</u>	<u>\$ 12,785,757</u>	<u>\$ 2,514,215</u>	<u>\$ 240,326</u>

concluded

MONROE COUNTY INTERMEDIATE SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards Provided to Subrecipients

For the Year Ended June 30, 2025

Federal Grantor / Pass-Through Grantor / Program Title	Assistance Listing Number	Current Year Cash Transferred to Subrecipient
U.S. Department of Education		
Education for Homeless Children and Youth:		
2023 - 2024	84.196	
Bedford Public Schools		\$ 1,166
Ida Public Schools		25
Monroe Public Schools		62
Whiteford Agricultural Schools		34
		<u>1,287</u>
2024 - 2025	84.196	
Bedford Public Schools		13,860
Dundee Community Schools		268
Ida Public Schools		235
Jefferson Schools		244
Monroe Public Schools		26,012
Monroe ISD		925
Whiteford Agricultural Schools		73
		<u>41,617</u>
Education for Homeless Children and Youth:		
2021 - 2022	84.425W	
Monroe ISD		2,167
Summerfield Schools		4,573
		<u>6,740</u>

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MONROE COUNTY INTERMEDIATE SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards Provided to Subrecipients

For the Year Ended June 30, 2025

Federal Grantor / Pass-Through Grantor / Program Title	Assistance Listing Number	Current Year Cash Transferred to Subrecipient
Education for Homeless Children and Youth:		
2021 - 2022	84.425W	
Airport Community Schools		\$ 5,637
Bedford Public Schools		23,542
Dundee Community Schools		1,352
Jefferson Schools		2,739
Monroe Public Schools		7,264
		<u>40,534</u>
2022 - 2023		
Monroe Public Schools	84.425W	<u>16,720</u>
Total U.S. Department of Education		<u>106,898</u>
U.S. Department of Health and Human Services		
Medicaid Cluster -		
Medical Assistance Program -		
Medicaid Administrative Outreach 24-25	93.778	
Airport Community Schools		21,113
Bedford Public Schools		29,044
Dundee Community Schools		12,252
Ida Public Schools		12,679
Jefferson Schools		9,091
Mason Consolidated Schools		7,506
Monroe Public Schools		32,797
Summerfield Schools		4,239
Whiteford Agricultural Schools		4,708
		<u>133,429</u>
Total subawards		<u>\$ 240,327</u>
		concluded

MONROE COUNTY INTERMEDIATE SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the Monroe County Intermediate School District (the "District") under programs of the federal government for the year ended June 30, 2025. 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 the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in Note 1 to the District's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance or other applicable guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule, if any, 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.

Cash received is recorded on the cash basis; expenditures are recorded on the modified accrual basis of accounting. Revenues are recognized when the qualifying expenditures have been incurred and all grant requirements have been met.

The Schedule has been arranged to provide information on both actual cash received and the revenue recognized. Accordingly, the effects of accruals of accounts receivable, unearned revenue and accounts payable items at both the beginning and end of the fiscal year have been reported.

Expenditures are in agreement with amounts reported in the financial statements. The amounts reported on the Grant Auditor Report reconcile with this Schedule.

2. DE MINIMIS COST RATE

For purposes of charging indirect costs to federal awards, the District has not elected to use the 10% de minimis cost rate as permitted by §200.414 of the Uniform Guidance.

MONROE COUNTY INTERMEDIATE SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards

3. PASS-THROUGH AGENCIES

The District receives certain federal grant as subawards from non-federal entities. Pass-through entities, where applicable, have been identified in the Schedule with an abbreviation, defined as follows:

Pass-through Agency Abbreviation	Pass-through Agency Name
MDE	Michigan Department of Education
SEMCA	Southeast Michigan Community Alliance
MPS	Monroe Public Schools
MDHHS	Michigan Department of Health and Human Services
CMHPSM	Community Mental Health Partnership of Southeast Michigan



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**INDEPENDENT AUDITORS' 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**

October 24, 2025

Board of Education
Monroe County Intermediate School District
Monroe, Michigan

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 **Monroe County Intermediate School District** (the "District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 24, 2025.

Report on 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 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 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 or significant deficiencies may exist that were not identified.



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

Rehmann Lobson LLC

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

December 11, 2025

Board of Education
Monroe County Intermediate School District
Monroe, Michigan

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited the compliance of the **Monroe County Intermediate School District** (the "District") with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended June 30, 2025. The District's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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 its major federal program for the year ended June 30, 2025.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Independent Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District 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 the 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.

Independent Auditors' 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 GAAS, *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 GAAS, *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 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 Independent Auditors' 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.

Purpose of this Report

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.

Rehmann Johnson LLC

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MONROE COUNTY INTERMEDIATE SCHOOL DISTRICT

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over each major program:

Material weakness(es) identified? yes X no

Significant deficiency(ies) identified? yes X none reported

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

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Type of Report</u>
84.027 & 84.173	Special Education Cluster	Unmodified

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

Auditee qualified as low-risk auditee? yes X no

MONROE COUNTY INTERMEDIATE SCHOOL DISTRICT

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

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MONROE COUNTY INTERMEDIATE SCHOOL DISTRICT

Summary Schedule of Prior Audit Findings

For the Year Ended June 30, 2025

None reported.



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