

GATEWAY SCHOOL DISTRICT

MONROEVILLE, PENNSYLVANIA

**SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2023**

GATEWAY SCHOOL DISTRICT
SINGLE AUDIT REPORT

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The Independent Auditor's Report on the Financial Statements and the Financial Statements are bound separately.



Zelenkofske Axlerod LLC

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Board of School Directors
Gateway School District
9000 Gateway Campus Boulevard
Monroeville, Pennsylvania 15146

We have performed the Single Audit of GATEWAY SCHOOL DISTRICT for the fiscal year ended June 30, 2023, and have enclosed the Single Audit report.

The single audit was performed to fulfill the requirements of Uniform Guidance. It entailed: 1. an audit of the financial statements and our opinion thereon; 2. an examination of the Schedule of Expenditures of Federal Awards and our opinion thereon; 3. a review of the internal control over financial reporting and on compliance and other matters based solely on the understanding obtained as part of the audit of the financial statements performed in accordance with *Government Auditing Standards*; and 4. a review of compliance with requirements applicable to each major programs and internal control over compliance in accordance with Uniform Guidance and our opinion thereon.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

March 14, 2024
Pittsburgh, Pennsylvania

GATEWAY SCHOOL DISTRICT
LIST OF REPORT DISTRIBUTION

- o Gateway School District – 9000 Gateway Campus Boulevard, Monroeville, Pennsylvania 15146 – Thirty-five copies of the Single Audit Report package.
- o Commonwealth of Pennsylvania, Office of the Budget: Bureau of Audits – filed electronically.
- o Federal Audit Clearinghouse: Bureau of the Census – filed electronically.



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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

Board of School Directors
Gateway School District
9000 Gateway Campus Boulevard
Monroeville, Pennsylvania 15146

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, the business-type activities, and each major fund information of GATEWAY SCHOOL DISTRICT, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the GATEWAY SCHOOL DISTRICT'S basic financial statements, and have issued our report thereon dated March 14, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered GATEWAY SCHOOL DISTRICT'S internal control over financial reporting (internal control) to determine the 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 GATEWAY SCHOOL DISTRICT'S internal control. Accordingly, we do not express an opinion on the effectiveness of GATEWAY SCHOOL DISTRICT'S internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether GATEWAY SCHOOL 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 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*.



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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.

Zelenkofske Axlerod LLC

ZELENKOFKSKE AXELROD LLC

March 14, 2024
Pittsburgh, Pennsylvania



Zelenkofske Axlerod LLC

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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

Board of School Directors
Gateway School District
9000 Gateway Campus Boulevard
Monroeville, Pennsylvania 15146

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited GATEWAY SCHOOL DISTRICT'S compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of GATEWAY SCHOOL DISTRICT's major federal programs for the year ended June 30, 2023. GATEWAY SCHOOL DISTRICT's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, GATEWAY SCHOOL 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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards 41 issued by the Comptroller General of the United States (Government Auditing Standards); 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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of GATEWAY SCHOOL 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 each major federal program. Our audit does not provide a legal determination of GATEWAY SCHOOL 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 GATEWAY SCHOOL DISTRICT's federal programs.



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Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the GATEWAY SCHOOL 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 GATEWAY SCHOOL 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 GATEWAY SCHOOL 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 GATEWAY SCHOOL 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 GATEWAY SCHOOL 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.

Other Matters

During our test work it was determined that GATEWAY SCHOOL DISTRICT had one finding, finding #2023-001, in the current year.

GATEWAY SCHOOL DISTRICT's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. GATEWAY SCHOOL DISTRICT'S responses were not subject to the auditing procedures applied in the audit of compliance, and in accordingly, we express no opinion on the responses.

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



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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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2023-001 to be a material weakness.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, as discussed above, we did identify certain deficiencies in internal control over compliance that we consider to be material weakness.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, and each major fund information of GATEWAY SCHOOL DISTRICT, as of and for the year ended June 30, 2023, and have issued our report thereon dated March 14, 2024 which contained an unmodified opinion on these financial statements. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the GATEWAY SCHOOL DISTRICT'S financial statements. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by Uniform Guidance, and is not a required part of the 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 information has been subjected to the auditing procedures applied during 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 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Zelenkofske Axlerod LLC

ZELENKOFSCHE AXELROD LLC

March 14, 2024
Pittsburgh, Pennsylvania

GATEWAY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/ Pass Through Grantor/ Program Title	Source Code	Federal AL Number	Pass-Through Grantor's Number	Grant Period	Total Received for the Year	Accrued or (Deferred) Revenue @ 06/30/2022	Revenue Recognized	Expenditures	Accrued or (Deferred) Revenue @ 06/30/2023	Subrecipient Expenditures
<u>U.S. Department of Education</u>										
Passed Through Pennsylvania Department of Education										
Title I-Low Income	I	84.010	013-22-0162	21/22	\$ 101,847	\$ -	\$ 101,847	\$ 101,847	\$ -	\$ -
Title I-Low Income	I	84.010	013-23-0162	22/23	444,692	-	444,692	444,692	-	-
Total Title I					<u>546,539</u>	<u>-</u>	<u>546,539</u>	<u>546,539</u>	<u>-</u>	<u>-</u>
ARP ESSER III FUNDS	I	84.425U	223-210162	22/23	977,225	-	1,462,107	1,462,107	*	484,882
ARP ESSER 7% - LEARNING LOSS - 5% SET-ASIDE	I	84.425U	225-210162	22/23	36,168	-	36,168	36,168	*	-
ARP ESSER 7% - SUMMER PROGRAMS - 1% SET-ASIDE	I	84.425U	225-210162	22/23	7,234	-	7,234	7,234	*	-
ARP ESSER 7% - AFTERSCHOOL PROGRAMS - 1% SET-ASIDE	I	84.425U	225-210162	22/23	7,234	-	7,234	7,234	*	-
ARP ESSER HOMELESS CHILDREN AND YOUTH	I	84.425W	181-212161	22/23	23,468	-	24,120	24,120	*	652
Total ESSER					<u>1,051,329</u>	<u>-</u>	<u>1,536,863</u>	<u>1,536,863</u>	<u>485,534</u>	<u>-</u>
Title II-Improving Teacher Quality	I	84.367	020-22-0162	21/22	7,986	-	7,986	7,986	-	-
Title II-Improving Teacher Quality	I	84.367	020-23-0162	22/23	52,226	-	52,226	52,226	-	-
Total Title II Program					<u>60,212</u>	<u>-</u>	<u>60,212</u>	<u>60,212</u>	<u>-</u>	<u>-</u>
Career and Technical Education-Program Improvement	I	84.048	383-003042	92/93	-	119	(119)	(119)	-	-
Safe and Drug-Free Schools-State Grants	I	84.186	100-100558	10/11	-	(2,362)	2,362	2,362	-	-
Total Title III Program					<u>-</u>	<u>(2,243)</u>	<u>2,243</u>	<u>2,243</u>	<u>-</u>	<u>-</u>
Title IV-Student Support and Academic Enrichment	I	84.424	144-22-0162	21/22	12,053	-	12,053	12,053	-	-
Title IV-Student Support and Academic Enrichment	I	84.424	144-23-0162	22/23	16,111	-	16,111	16,111	-	-
Total Title IV Program					<u>28,164</u>	<u>-</u>	<u>28,164</u>	<u>28,164</u>	<u>-</u>	<u>-</u>
Passed Through Allegheny Intermediate Unit (AIU)										
Title III - English Language Acquisition Grants	I	84.365	N/A	21/22	5,800	5,800	-	-	-	-
Title III-Language Instruction for Limited English Proficient and Immigrant Students	I	84.365	N/A	22-23	-	-	6,313	6,313	6,313	-
Total Title III- English Language Acquisition Grants					<u>5,800</u>	<u>5,800</u>	<u>6,313</u>	<u>6,313</u>	<u>6,313</u>	<u>-</u>
IDEA-B	I	84.027	N/A	21/22	295,256	335,571	-	-	40,315	-
IDEA-B	I	84.027	N/A	22/23	-	-	823,432	823,432	823,432	-
IDEA-B - ARP	I	84.027	N/A	21/22	103,917	103,917	-	-	-	-
Total Special Education (IDEA) Cluster					<u>399,173</u>	<u>439,488</u>	<u>823,432</u>	<u>823,432</u>	<u>863,747</u>	<u>-</u>
Total U.S. Department of Education					<u>\$ 2,091,217</u>	<u>\$ 443,045</u>	<u>\$ 3,003,766</u>	<u>\$ 3,003,766</u>	<u>\$ 1,355,594</u>	<u>\$ -</u>

*-Denotes tested as a major program

GATEWAY SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2023

Federal Grantor/ Pass Through Grantor/ Program Title	Source Code	Federal AL Number	Pass-Through Grantor's Number	Grant Period	Total Received for the Year	Accrued or (Deferred) Revenue @ 06/30/2022	Revenue Recognized	Expenditures	Accrued or (Deferred) Revenue @ 06/30/2023	Subrecipient Expenditures
<u>U.S Department of Agriculture</u>										
Passed Through the Pennsylvania Department of Education										
P-EBT Local Admin Funds	I	10.649	358	22/23	\$ 628	-	\$ 628	\$ 628	-	-
Child Nutrition Cluster										
Summer Food Program	I	10.559	264	22/23	76,572	-	76,572	76,572 *	-	-
Supply Chain Assistance	I	10.555	356	22/23	91,269	-	91,269	91,269 *	-	-
Food Nutrition Service - Lunch	I	10.555	510	22/23	54,530	-	54,530	54,530 *	-	-
Lunch HI/Low	I	10.555	362	22/23	1,351,282	-	1,351,282	1,351,282 *	-	-
Lunch HI/Low	I	10.555	362	21/22	11,684	11,684	-	-	-	-
Food Nutrition Service - Breakfast-Needy	I	10.553	512	22/23	25,034	-	25,034	25,034 *	-	-
Breakfast Nutritional Standards Incentive	I	10.553	521	22/23	123,853	-	123,853	123,853 *	-	-
Reg/Ndy Breakfast	I	10.553	365	22/23	520,673	-	520,673	520,673 *	-	-
Passed Through Pennsylvania Department of Agriculture										
National School Lunch Program-Donated Commodities	I	10.555	1-03-02-410-2	22/23	280,341	(40,551)	263,482	263,482 *	(57,410)	-
Total Child Nutrition Cluster					2,535,238	(28,867)	2,506,695	2,506,695	(57,410)	-
Total U.S. Department of Agriculture					2,535,866	(28,867)	2,507,323	2,507,323	(57,410)	-
<u>U.S. Department of Human Services Passed Through</u>										
Passed Through the Pennsylvania Department of Human Services										
Medical Assistance Access-Administrative Claiming Program	I	93.778	N/A	22/23	-	-	11,276	11,276	11,276	-
Total U.S. Department of Human Services					-	-	11,276	11,276	11,276	-
Total Federal Awards					\$ 4,627,083	\$ 414,178	\$ 5,522,365	\$ 5,522,365	\$ 1,309,460	\$ -

*-Denotes tested as a major program

GATEWAY SCHOOL DISTRICT
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE YEAR ENDED JUNE 30, 2023

NOTE 1 REPORTING ENTITY

GATEWAY SCHOOL DISTRICT (the School District) is the reporting entity for financial reporting purposes as defined in Note 1 to the School District's financial statements.

NOTE 2: BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards has been prepared on the basis of accounting practices prescribed or permitted by the Manual of Accounting and Related Financial Procedures for Pennsylvania School Systems, issued by the Pennsylvania Department of Education. These practices, as they apply to the School District, are in conformity with U.S. generally accepted accounting principles. The District did not use the 10% de minimis indirect cost rate.

NOTE 3: NON-MONETARY ASSISTANCE

Non-monetary assistance was received from the U.S. Department of Agriculture of \$280,341 in the form of commodities. These commodities are valued at U.S.D.A's approximate costs. During the year ended June 30, 2023, the District used \$263,482 in commodities and established a year-end inventory of \$57,410. The amount recognized as revenue of \$263,482 represents the commodities used, versus the commodities received.

NOTE 4: SOURCE CODES

Source codes are as follows:

Direct federal funds	D
Indirect federal funds	I

GATEWAY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

Section I - Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? ___ yes X no

Significant deficiency(ies) identified not considered to be material weaknesses?
___ yes X none reported

Noncompliance material to financial statements noted? ___ yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? ___ yes X no

Significant deficiency(ies) identified not considered to be material weaknesses?
___ yes X none reported

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

Any audit findings disclosed that are required to be reported in accordance with
Uniform Guidance X yes ___ no

Identification of major programs:

<u>AL Number(s)</u>	<u>Name of Program or Cluster</u>
10.553/10.555/10.559	Child Nutrition Cluster
84.425	Education Stabilization Fund

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

Auditee qualified as low-risk auditee? X yes ___ no

Section II – Financial Statement Findings: Relating to the Financial Statement Audit as required to be reported in Accordance with Generally Accepted Government Auditing Standards.

No matters were reported

GATEWAY SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

Section III - Federal Awards Findings and Questioned Costs

<u>Finding 2023-001</u>	<u>Period of Performance</u> AL 84.027 IDEA-B
<u>Criteria:</u>	IDEA Funding reports are to be submitted quarterly with appropriate documentation on how the funds were expended to the Allegheny Intermediate Unit.
<u>Condition:</u>	During the audit, it was noted that Gateway School District did not report for the IDEA fund quarterly.
<u>Cause:</u>	Gateway School District Business Manager did not realize that these quarterly reports needed to be submitted for the IDEA funds to the Allegheny Intermediate Unit.
<u>Effect:</u>	By not realizing these quarterly reports needed to be submitted, Gateway School District may stop receiving funding for IDEA.
<u>Questioned Costs:</u>	The amount of questioned costs, if any, is undeterminable.
<u>Recommendation:</u>	Gateway School District should be submitting quarterly reports to the Allegheny Intermediate Unit's website.
<u>Management Response:</u>	Management will be submitting the quarterly report to the Allegheny Intermediate Unit's website, and submitted for the fiscal year 2022-2023 the full amount for the year in December 2023.

GATEWAY SCHOOL DISTRICT
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2023

Status of Prior Audit Findings

No matters were noted



Gateway School District

Business Office

9000 Gateway Campus Blvd.

Monroeville, PA 15146

Phone: (412) 373-5706

Fax: (412) 373-5719

GATEWAY SCHOOL DISTRICT
CORRECTIVE ACTION PLAN
FOR THE YEAR ENDED JUNE 30, 2023

Federal Awards and Expenditures Findings and Questioned Costs – Corrective Action Plan
Finding 2023-001

- A. Finding 2023-001:** Period of Performance AL 84.027 IDEA-B
- Criteria: IDEA Funding reports are to be submitted quarterly with appropriate documentation on how the funds were expended to the Allegheny Intermediate Unit.
- Condition: During the audit, it was noted that Gateway School District did not report for the IDEA fund quarterly.
- Cause: Gateway School District Business Manager did not realize that these quarterly reports needed to be submitted for the IDEA funds to the Allegheny Intermediate Unit.
- Effect: By not realizing these quarterly reports needed to be submitted, Gateway School District may stop receiving funding for IDEA.
- Questioned Costs: The amount of questioned costs, if any, is undeterminable
- Recommendation: Gateway School District should be submitting quarterly reports to the Allegheny Intermediate Unit's website.
- Management Response: Management will be submitting the quarterly report the Allegheny Intermediate Unit's website, and submitted for the fiscal year 2022-2023 the full amount for the year in December 2023.
- Anticipate Completion Date: Immediate

B. Respondent: (Name, Title, Department, Address):

Michael Zourelias
 Michael Zourelias
 Business Manager and Board Treasurer
 Gateway School District
 9000 Gateway Campus Boulevard
 Monroeville, PA 15146-3378