

# **KELLOGGSVILLE PUBLIC SCHOOLS**

**Kent County, Michigan**

**Additional Reports Required by  
the Uniform Guidance**

For the year ended June 30, 2025

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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**

October 9, 2025

The Board of Education  
Kelloggsville Public Schools  
Kent County, 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 Kelloggsville Public Schools, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise Kelloggsville Public Schools' basic financial statements, and have issued our report thereon dated October 9, 2025.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Kelloggsville Public Schools' 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 Kelloggsville Public Schools' internal control. Accordingly, we do not express an opinion on the effectiveness of Kelloggsville Public Schools' 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 Kelloggsville Public Schools' 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.

A handwritten signature in black ink that reads "Hungerford". The script is cursive and fluid, with the first letter 'H' being particularly large and stylized.

Certified Public Accountants  
Grand Rapids, Michigan

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

December 2, 2025

The Board of Education  
Kelloggsville Public Schools  
Kent County, Michigan

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

***Opinion on Each Major Federal Program***

We have audited Kelloggsville Public Schools' compliance 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 Kelloggsville Public Schools' major federal program for the year ended June 30, 2025. Kelloggsville Public Schools' major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Kelloggsville Public Schools 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 Each Major Federal Program***

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). 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 Kelloggsville Public Schools 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 Kelloggsville Public Schools' 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 the provisions of contracts or grant agreements applicable to Kelloggsville Public Schools' federal programs.

### ***Auditor's Responsibility 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 Kelloggsville Public Schools' 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 generally accepted auditing standards, *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 Kelloggsville Public Schools' compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Kelloggsville Public Schools' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Kelloggsville Public Schools' 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 Kelloggsville Public Schools' 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***

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance, and which are described in the accompanying schedule of findings and questioned costs as item 2025-001. Our opinion on the major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on Kelloggsville Public Schools' response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Kelloggsville Public Schools' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

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. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

*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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-001 to be a significant deficiency

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 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 Kelloggsville Public Schools, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise of Kelloggsville Public Schools' basic financial statements. We issued our report thereon dated December 2, 2025, 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 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.



Certified Public Accountants  
Grand Rapids, Michigan



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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Grantor Pass Through Grantor Program Title Grant Number	Assistance Listing Number	Approved Grant Award Amount
<b>U.S Department of Education</b>		
Passed through Michigan Department of Education:		
Title I, Part A:	84.010	
241530 2324		\$ 610,660
251530 2425		<u>623,531</u>
Total Title I, Part A		<u>1,234,191</u>
Title II, Part A:	84.367	
240520 2324		91,728
250520 2425		<u>100,481</u>
Total Title II, Part A		<u>192,209</u>
Title III, Part A:	84.365	
240570 2324		8,762
240580 2324		83,610
250570 2425		9,670
250580 2425		<u>70,475</u>
Total Title III, Part A		<u>172,517</u>
Title IV, Part A:	84.424	
240750 2324		51,433
250750 2425		<u>49,519</u>
Total Title IV, Part A		<u>100,952</u>
Education Stabilization Fund:	84.425	
211012 - 2021 MV ARP Homeless II	84.425W	25,623
221037 2324 EANS II - Section 11bb	84.425V	<u>57,467</u>
Total Education Stabilization Fund		<u>83,090</u>

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**KELLOGGSVILLE PUBLIC SCHOOLS**

For the year ended June 30, 2025

<b>Accrued (Deferred) Revenue At July 1, 2024</b>	<b>(Memo Only) Prior Year Expenditures</b>	<b>Current Year Expenditures</b>	<b>Current Year Receipts (Cash Basis)</b>	<b>Accrued (Deferred) Revenue At June 30, 2025</b>
\$ 158,647	\$ 573,810	\$ -	\$ 158,647	\$ -
-	-	592,854	250,000	342,854
158,647	573,810	592,854	408,647	342,854
21,172	73,580	-	21,172	-
-	-	93,160	31,506	61,654
21,172	73,580	93,160	52,678	61,654
6,991	8,762	-	6,991	-
19,845	80,676	-	19,845	-
-	-	9,670	-	9,670
-	-	70,475	30,000	40,475
26,836	89,438	80,145	56,836	50,145
6,964	44,914	-	6,964	-
-	-	49,519	25,000	24,519
6,964	44,914	49,519	31,964	24,519
24,398	24,398	1,225	25,623	-
-	-	57,467	57,467	-
24,398	24,398	58,692	83,090	-

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

Federal Grantor Pass Through Grantor Program Title Grant Number	Assistance Listing Number	Approved Grant Award Amount
Passed through Kent Intermediate School District: Special Education Cluster:		
IDEA Grants to States:	84.027	
240450 2324		\$ 637,728
250450 2425		660,640
Total IDEA Grants to States		1,298,368
IDEA Preschool:	84.173	
240460 2324		38,128
250460 2425		37,170
Total IDEA Preschool		75,298
Total Special Education Cluster		1,373,666
Title I, Part A:	84.010	
251570 2425 - Regional Assistance Grant		23,786
Passed through Marquette-Alger RESA: Special Education Cluster:		
IDEA-B Section 611 Grants to States:	84.027	
250470 - Grant Funded Initiatives		7,200
Total U.S. Department of Education		3,187,611
U.S. Department of Health and Human Services		
Passed through Kent Intermediate School District:		
Medicaid Cluster:		
Medical Assistance Program:	93.778	
2025 Medicaid Outreach		28,711
Total U.S. Department of Health and Human Services		28,711

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**KELLOGGSVILLE PUBLIC SCHOOLS**

For the year ended June 30, 2025

<b>Accrued (Deferred) Revenue At July 1, 2024</b>	<b>(Memo Only) Prior Year Expenditures</b>	<b>Current Year Expenditures</b>	<b>Current Year Receipts (Cash Basis)</b>	<b>Accrued (Deferred) Revenue At June 30, 2025</b>
\$ 158,719	\$ 637,728	\$ -	\$ 158,719	\$ -
-	-	660,640	467,361	193,279
158,719	637,728	660,640	626,080	193,279
9,854	38,128	-	9,854	-
-	-	37,170	28,772	8,398
9,854	38,128	37,170	38,626	8,398
168,573	675,856	697,810	664,706	201,677
-	-	23,786	10,560	13,226
-	-	7,200	7,200	-
406,590	1,481,996	1,603,166	1,315,681	694,075
-	-	28,711	28,711	-
-	-	28,711	28,711	-

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

Federal Grantor Pass Through Grantor Program Title Grant Number	Assistance Listing Number	Approved Grant Award Amount
<b>U.S. Department of Agriculture</b>		
Passed through Michigan Department of Education:		
Child Nutrition Cluster:		
Non-Cash Assistance (USDA Commodities):	10.555	
Entitlement Commodities		\$ 131,863
Bonus Commodities		630
Total Non-Cash Assistance		132,493
Cash Assistance:		
School Breakfast Program:	10.553	
241970		487,961
251970		403,470
Total School Breakfast Program		891,431
National School Lunch Program:	10.555	
240910		75,140
241960		1,325,560
251960		1,162,195
Total National School Lunch Program		2,562,895
Total Cash Assistance		3,454,326
Total Child Nutrition Cluster		3,586,819
Child and Adult Care Food Program:	10.558	
241920		2,138
242010		114
251920		2,639
252010		142
Total Child and Adult Care Food Program		5,033
<b>Total U.S. Department of Agriculture</b>		<b>3,591,852</b>

**KELLOGGSVILLE PUBLIC SCHOOLS**

For the year ended June 30, 2025

<b>Accrued (Deferred) Revenue At July 1, 2024</b>	<b>(Memo Only) Prior Year Expenditures</b>	<b>Current Year Expenditures</b>	<b>Current Year Receipts (Cash Basis)</b>	<b>Accrued (Deferred) Revenue At June 30, 2025</b>
\$ -	\$ 143,649	\$ 131,863	\$ 131,863	\$ -
-	-	630	630	-
-	143,649	132,493	132,493	-
5,947	415,535	72,426	78,373	-
-	-	403,470	392,446	11,024
5,947	415,535	475,896	470,819	11,024
75,140	75,140	-	75,140	-
9,815	1,106,628	209,117	218,932	-
-	-	1,162,196	1,139,281	22,915
84,955	1,181,768	1,371,313	1,433,353	22,915
90,902	1,597,303	1,847,209	1,904,172	33,939
90,902	1,740,952	1,979,702	2,036,665	33,939
-	3,755	2,138	2,138	-
-	179	114	114	-
-	-	2,675	2,639	36
-	-	142	142	-
-	3,934	5,069	5,033	36
90,902	1,744,886	1,984,771	2,041,698	33,975

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

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<b>Federal Grantor Pass Through Grantor Program Title Grant Number</b>	<b>Assistance Listing Number</b>	<b>Approved Grant Award Amount</b>
<b>National Endowment for the Humanities</b>		
Passed through Michigan Arts and Culture Council:		
Promotion of the Arts Partnership Agreements:	45.025	
Experience Support Program:		
25EX11185		\$ 10,646
<b>Total National Endowment for the Humanities</b>		<u>10,646</u>
<b>Total Federal Financial Assistance</b>		<u>\$ 6,818,820</u>



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**KELLOGGSVILLE PUBLIC SCHOOLS**  
For the year ended June 30, 2025

<b>Accrued (Deferred) Revenue At July 1, 2024</b>	<b>(Memo Only) Prior Year Expenditures</b>	<b>Current Year Expenditures</b>	<b>Current Year Receipts (Cash Basis)</b>	<b>Accrued (Deferred) Revenue At June 30, 2025</b>
\$ -	\$ -	\$ 9,126	\$ 10,646	\$ (1,520)
-	-	9,126	10,646	(1,520)
<u>\$ 497,492</u>	<u>\$ 3,226,882</u>	<u>\$ 3,625,774</u>	<u>\$ 3,396,736</u>	<u>\$ 726,530</u>

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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### KELLOGGSVILLE PUBLIC SCHOOLS

For the year ended June 30, 2025

#### **Note A – Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Kelloggsville Public Schools under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with 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 Kelloggsville Public Schools, it is not intended to and does not present the financial position, changes in net position, or cash flows, as applicable, of Kelloggsville Public Schools.

#### **Note B – Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement.

#### **Note C – Indirect Cost Rate**

Kelloggsville Public Schools has elected not to use the 10% de minimus indirect cost rate as allowed under the Uniform Guidance.

#### **Note D – Grant Section Auditor Report**

Management has utilized the MDE NexSys Grant, Application and Cash Management System Grant Auditor Report (GAR) in preparing the Schedule of Expenditures of Federal Awards.

#### **Note E – Non-Cash Assistance**

The amounts reported on the Recipient Entitlement Balance Report, or PAL Report, agree with the schedule for USDA donated food commodities.

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

### KELLOGGSVILLE PUBLIC SCHOOLS

For the year ended June 30, 2025

#### Note F - Federal Income Reconciliation

	Grant Expenditures Per Schedule of Federal Financial Assistance	Federal Revenue Per Financial Statements	Difference
Title I, Part A	\$ 616,640	\$ 616,640	\$ -
Title II, Part A	93,160	93,160	-
Title III, Part A	80,145	80,145	-
Title IV, Part A	49,519	49,519	-
Education Stabilization Fund	58,692	58,692	-
Special Education Cluster	705,010	705,010	-
Medicaid Cluster	28,711	28,711	-
Child Nutrition Cluster	1,979,702	1,979,702	-
Child and Adult Care Food Program	5,069	5,069	-
Promotion of the Arts Partnership Agreements	9,126	9,126	-
	<u>\$ 3,625,774</u>	<u>\$ 3,625,774</u>	<u>\$ -</u>

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS

KELLOGGSVILLE PUBLIC SCHOOLS

For the year ended June 30, 2025

### 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 ☒ No
- Significant deficiency(ies) identified? ☐ Yes ☒ None reported

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 ☐ 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 2 CFR Part 200?

☒ Yes ☐ No

Identification of major programs audited:

Assistance Listing Number(s)	Name of Federal Program or Cluster
10.553, 10.555	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as a low-risk auditee?

☒ Yes ☐ No

### Section II - Financial Statements Audit Findings

There were no findings that are required to be reported under *Government Auditing Standards*.

## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**

**KELLOGGSVILLE PUBLIC SCHOOLS**

For the year ended June 30, 2025

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### **Section III – Major Federal Award Programs Findings and Questioned Costs**

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#### **2025-001     Reporting – Inaccurate Meal Counts Reported for Reimbursement**

Federal Program: Child Nutrition Cluster (10.553, 10.555)

Finding Type: Significant deficiency in internal control over compliance, and noncompliance with laws and regulations

Condition: The District did not maintain effective internal controls over the Child Nutrition Cluster to ensure the accuracy of meals served, as reported on monthly Claim Status Reports for reimbursement.

Criteria: 2 CFR § 200.303 requires that non-federal entities establish and maintain effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award. Additionally, 7 CFR § 210.8(a) requires that school food authorities establish internal controls which ensure the accuracy of meals served prior to the submission of monthly Claim Status Reports. At a minimum, these internal controls shall include on-site reviews of the meal counting and claiming system employed by each school in the District, comparisons of daily meal counts against data which will assist in the identification of inaccurate meal counts, and a system for appropriate corrective action when differences or deficiencies are identified.

Cause: The District's oversight of monthly reporting for reimbursement was ineffective in ensuring accuracy in the total number of meals served reported.

Effect: Monthly Claim Status Reports were in some cases inaccurate, and full meal reimbursements to the extent allowed under the program were not received by the District.

Context: We evaluated meals served for all buildings in the District for three months during the audit period, comparing totals reported per the monthly Claim Status Reports to supporting point-of-sale reports and hard copy count sheets (utilized by one building specifically). For three of the three months reviewed, various buildings had incorrect total meals reported for reimbursement for both breakfast and lunch servings.

Questioned Costs: Known questioned costs totaled to a net under-reimbursement of meals served.

Recommendation: The District should establish and maintain effective procedures and internal controls that would identify and correct errors and ensure accuracy prior to submitting monthly Claim Status Reports for reimbursement.

View of Responsible Officials: The District agrees with the finding and will implement corrective action to address the condition.



**Administration Office**

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**Kelloggsville High School** 4787 S. Division Ave SW (616) 532-1570  
**54th Street Academy** 173 54th Street SW (616) 531-7433  
**Kelloggsville Middle School** 4650 S. Division Ave SE (616) 532-1575  
**Southeast Kelloggsville Elementary** 240 52nd Street SE (616) 532-1590  
**Central Kelloggsville Elementary** 4625 Jefferson Ave SE (616) 532-1580  
**West Kelloggsville Elementary** 4555 Magnolia Ave SW (616) 532-1595  
**Kelloggsville Early Childhood Learning Center**  
977 44th Street SW (616) 532-1585

**Finding Number  
Federal Programs  
Audit:**

**Responsible  
Person**

**Management Views**

**Corrective Action**

**Anticipated  
Completion  
Date**

2025-001

Kristen Curtis, Food Service Director  
Holly Kleyn, Assistance Superintendent  
of Finance

Management agrees with the finding and is in the process of implementing the recommendation.

The District has implemented internal controls to ensure the accuracy and integrity of reimbursement claims prior to submission to the State agency. As part of this process, a reimbursement claim report is generated and reviewed for potential anomalies, including but not limited to the number of students served and the number of operating days reported. These data points are then reconciled against site-level production records to confirm alignment and accuracy.

In the event discrepancies are identified, the District requires the site lead to provide clarification and supporting documentation. Necessary corrections are made prior to claim submission. Furthermore, corrective action includes retraining of the site lead to mitigate recurrence of similar errors and to reinforce compliance with federal and state program requirements.

These procedures were in place before fiscal year-end to maintain the accuracy of reimbursement claims and to ensure compliance with all applicable program regulations.

Procedures were in place before fiscal year-end.