
GALENA PARK
INDEPENDENT SCHOOL
DISTRICT

SINGLE AUDIT REPORT

For The Fiscal Year Ended
August 31, 2023



CPAs and Professional Consultants

GALENA PARK INDEPENDENT SCHOOL DISTRICT

TABLE OF CONTENTS

	<u>Page</u>	<u>Exhibit</u>
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 <i>Government Auditing Standards</i>	1	
Independent Auditor's Report on Compliance for Each Major Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance	3	
Schedule of Findings and Questioned Costs	6	
Schedule of Expenditures of Federal Awards	8	K-1
Notes to Schedule of Expenditures of Federal Awards	11	K-2
Summary Schedule of Prior Audit Findings	13	
Corrective Action Plan	14	

**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**

To the Board of Trustees
Galena Park Independent School District

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 Galena Park Independent School District, (the "District") as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated January 9, 2024.

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 have not been identified.

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 that are required to be reported under *Government Auditing Standards*.

To the Board of Trustees
Galena Park Independent School District

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Houston, Texas
January 9, 2024

**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**

To the Board of Trustees
Galena Park Independent School District

Report on Compliance for Each Major Federal Program

Opinion on Each Major Program

We have audited Galena Park Independent School District’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 August 31, 2023. 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.

In our opinion, the District’s complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 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* 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 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 each 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.

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 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 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 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, 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.

To the Board of Trustees
Galena Park Independent School District

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

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated January 9, 2024, 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 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 image shows a handwritten signature in black ink that reads "Whitley Penn LLP". The signature is written in a cursive, flowing style.

Houston, Texas
January 9, 2024

GALENA PARK INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended August 31, 2023

I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness (es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness (es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance with major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516 (a) ?	No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>Assistance Listing Number (ALN)</u>
---	--

US Department of Agriculture

Child Nutrition Cluster

<i>National School Lunch Program</i>	10.555
<i>School Breakfast Program</i>	10.553
<i>USDA Commodities</i>	10.555
<i>USDA Fresh Fruit and Vegetable Program</i>	10.582

US Department of Education

<i>COVID-19 ARP Homeless I - TEHCY Supplemental</i>	84.425W
<i>COVID-19 TCLAS - ESSER III</i>	84.425U
<i>COVID-19 ARP Homeless II</i>	84.425W
<i>COVID-19 CRRSA ESSER II</i>	84.425D
<i>COVID-19 ARP ESSER III</i>	84.425U
<i>COVID-19 TCLAS High-Quality After-School</i>	84.425U
<i>2021-2023 Restart - Hurricane Harvey, Cycle 3</i>	84.938A

Dollar Threshold Considered Between Type A and Type B Federal Programs	\$2,376,042
Auditee qualified as low risk auditee?	Yes

GALENA PARK INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)
For the Year Ended August 31, 2023

II. Financial Statement Findings

None reported

III. Federal Award Findings

None reported

GALENA PARK INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended August 31, 2023

Exhibit K-1
Page 1 of 3

Fund Code	(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Assistance Listing Number	(2A) Pass-Through Entity Identifying Number	(3) Federal Expenditures
U. S. Department of Education				
Passed Through Texas Education Agency:				
206	2022-2023 Texas Education for Homeless Children & Youth	84.196A	234600057110031	\$ 66,888
211	ESEA, Title I, Part A - Improving Basic Programs	84.010A	22610101101910	8,326
211	ESEA, Title I, Part A - Improving Basic Programs	84.010A	23610101101910	9,118,457
211	ESEA, Title I, Part A - Improving Basic Programs	84.010A	24610101101910	21,775
	Total 84.010			<u>9,148,558</u>
212	ESEA, Title I, Part C - Migrant	84.011A	23615001101910	41,777
224	IDEA, Part B - Formula	84.027A	226600011019106600	170,049
224	IDEA, Part B - Formula	84.027A	236600011019106600	3,488,766
224	IDEA, Part B - Formula	84.027A	246600011019106600	102,286
226	High Cost Fund	84.027A	66002306	130,847
284	COVID-19 IDEA, Part B - Formula - ARP	84.027X	225350021019105350	236,927
225	IDEA, Part B - Preschool	84.173A	236610011019106610	69,100
225	IDEA, Part B - Preschool	84.173A	246610011019106610	6,096
	Total Special Education Cluster (ALN 84.027, 84.173)			<u>4,204,071</u>
244	22-23 Perkins V: Strengthening CTE for 21st Century	84.048A	23420006101910	409,006
244	23-24 Perkins V: Strengthening CTE for 21st Century	84.048A	24420006101910	10,109
	Total 84.048			<u>419,115</u>
255	ESEA, Title II, Part A - Supporting Effective Instruction	84.367A	22694501101910	80,578
255	ESEA, Title II, Part A - Supporting Effective Instruction	84.367A	23694501101910	1,105,518
255	ESEA, Title II, Part A - Supporting Effective Instruction	84.367A	24694501101910	817
	Total 84.367			<u>1,186,913</u>
263	ESEA, Title III, Part A - ELA	84.365A	22671001101910	20,739
263	ESEA, Title III, Part A - ELA	84.365A	23671001101910	776,750
	Total 84.365			<u>797,489</u>
289	Title IV, Part A, Subpart 1	84.424A	22680101101910	15,696
289	Title IV, Part A, Subpart 1	84.424A	23680101101910	568,939
289	Title IV, Part A, Subpart 1	84.424A	24680101101910	5,183
	Total 84.424			<u>589,818</u>
289	2021-2023 Restart - Hurricane Harvey, Cycle 3	84.938A	22511705101910	2,985
199	2021-2023 Restart - Hurricane Harvey, Cycle 3	84.938A	22511705101910	1,353,309
	Total 84.938			<u>1,356,294</u>
278	COVID-19 ARP Homeless I - TEHCY Supplemental	84.425W	215330017110031	53,599
279	COVID-19 TCLAS - ESSER III	84.425U	21528042101910	20,552
280	COVID-19 ARP Homeless II	84.425W	21533002101910	50,560
281	COVID-19 CRRSA ESSER II	84.425D	21521001101910	21,207,916
282	COVID-19 ARP ESSER III	84.425U	21528001101910	17,362,903
282	COVID-19 TCLAS High-Quality After-School	84.425U	215280587110057	245,739
	Total 84.425			<u>38,941,269</u>
288	Summer School LEP	84.369A	69552102	42,432

GALENA PARK INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended August 31, 2023

Exhibit K-1
Page 2 of 3

Fund Code	(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Assistance Listing Number	(2A) Pass-Through Entity Identifying Number	(3) Federal Expenditures
U. S. Department of Education (continued)				
Passed Through Harris County Department of Education:				
265	ESEA, Title IV, Part B - 21st Century Learning Centers	84.287C	236950307110022	\$ 41,890
265	ESEA, Title IV, Part B - 21st Century Learning Centers	84.287C	236950307110022	41,288
265	ESEA, Title IV, Part B - 21st Century Learning Centers	84.287C	246950307110022	703
265	ESEA, Title IV, Part B - 21st Century Learning Centers	84.287C	236950267110022	118,902
265	ESEA, Title IV, Part B - 21st Century Learning Centers	84.287C	236950267110022	120,275
265	ESEA, Title IV, Part B - 21st Century Learning Centers	84.287C	236950267110022	125,055
265	ESEA, Title IV, Part B - 21st Century Learning Centers	84.287C	236950267110022	2,023
265	ESEA, Title IV, Part B - 21st Century Learning Centers	84.287C	246950337110049	8,792
265	ESEA, Title IV, Part B - 21st Century Learning Centers	84.287C	246950337110049	8,912
	<i>Total ALN 84.287</i>			<u>467,840</u>
Total U. S. Department of Education				<u>57,262,464</u>
U. S. Department of Agriculture				
Passed Through Texas Department of Agriculture:				
Cash Assistance:				
240	Child & Adult Care Food Program	10.558	00520	1,043,323
240	COVID-19 Pandemic EBT Food Benefits (P-EBT) - Admin Costs	10.649	00520	5,950
240	USDA Fresh Fruit and Vegetable Program	10.582	00520	107,373
Non Cash Assistance:				
240	USDA Commodities	10.555	71301201	1,267,376
Pass-Through Texas Education Agency:				
240	School Breakfast Program	10.553	71402301	4,991,851
240	National School Lunch Program	10.555	71302301	11,834,283
	<i>Total Child Nutrition Cluster (ALN 10.553, 10.555, 10.582)</i>			<u>18,200,883</u>
Total U. S. Department of Agriculture				<u>19,250,156</u>
U. S. Department of Health and Human Services				
Direct Program:				
205	Early Head Start Program	93.600	06CH011207-04-01	930,098
205	COVID-19 Early Head Start Program - COVID (P.L. 116-260)	93.600	06HE000796-01-00	19,262
205	COVID-19 Early Head Start Program - American Rescue Plan	93.600	06HE000796-01-01	28,806
	<i>Total Head Start Cluster (ALN 93.600)</i>			<u>978,166</u>
Passed Through Texas Health and Human Services Commission:				
199	Medicaid Administrative Claims (MAC)	93.778	HHS000537900281	148,217
	<i>Total Medicaid Cluster (ALN 93.778)</i>			<u>148,217</u>
Passed Through Texas Education Agency:				
289	COVID-19 School Health Support Grant	93.323	6NU50CK000501-02-06	578,077
Passed Through Texas Workforce Commission:				
203	COVID 19 - Child Care Relief Funding - Galena Park ISD PEP			
	<i>Child Care Center</i>	93.575	2022-1028470	211,196
203	COVID 19 - Child Care Relief Funding - Galena Park ISD			
	<i>Childcare Center</i>	93.575	2022-1695005	399,477
203	COVID 19 - Child Care Relief Funding - GPISD Becker Early			
	<i>Head Start</i>	93.575	2022-0418926	226,424
	<i>Total ALN 93.575</i>			<u>837,097</u>
Total U. S. Department of Health and Human Services				<u>2,541,557</u>

GALENA PARK INDEPENDENT SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended August 31, 2023

Exhibit K-1
Page 3 of 3

Fund Code	(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Assistance Listing Number	(2A) Pass-Through Entity Identifying Number	(3) Federal Expenditures
U.S. Department of Homeland Security				
<i>Direct Program:</i>				
197	<i>Hazard Mitigation Grant Program (HMGP)</i>	97.039	FEMA 4332-DR-TX Project 5630	\$ 16,358
Pass-Through Texas Department of Public Safety				
Disaster Grants - Public Assistance:				
199	<i>COVID-19 - Texas COVID-19 Pandemic -1 63964 - Cleaning Supplies</i>	97.036	FEMA 4485-DR-TX Project 381	<u>130,849</u>
Total U. S. Department of Homeland Security				<u>147,207</u>
Total Expenditures of Federal Awards				<u>\$ 79,201,384</u>

Note 1 - Summary of Significant Accounting Policies

The District accounts for all awards under federal programs in the General and Certain Special Revenue Funds in accordance with the Texas Education Agency's *Financial Accountability System Resource Guide*. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Expenditures are also recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement. Pass-through entity identifying numbers are presented where available.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and, accordingly, when such funds are received, they are recorded as deferred revenues until earned. Generally, unused balances are returned to the grantor at the close of specified project periods. The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 2 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the District under programs of the federal government for the year ended August 31, 2023. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) 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.

Note 3 - Reconciliation to Basic Financial Statements

The following table reconciles expenditures per the Schedule of Expenditures of Federal Awards to the federal program revenues per the Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds.

Federal Program Revenues	\$ 84,447,815
JROTC	(125,897)
SHARS	(4,776,694)
E-Rate	(343,840)
Total Expenditures of Federal Awards per SEFA	<u>\$ 79,201,384</u>

GALENA PARK INDEPENDENT SCHOOL DISTRICT
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
For the Year Ended August 31, 2023

Exhibit K-2

Note 4 - General Fund Expenditures

Federal awards reported in the general fund are summarized as follows:

Program or Source	ALN	Amount
JROTC	N/A	\$ 125,897
SHARS	N/A	4,776,694
E-Rate	N/A	343,840
Medicaid Administrative Claims (MAC)	93.778	148,217
Hazard Mitigation Grant Program (HMGP)	97.039	16,359
Texas COVID-19 Pandemic -163964 - Cleaning Supplies	97.036	130,849
2021-2023 Restart - Hurricane Harvey, Cycle 3	84.938A	1,279,954
Indirect Costs:		
School Breakfast Program	10.553	227,703
National School Lunch Program	10.555	539,819
2022-2023 Texas Education for Homeless Children & Youth	84.196A	3,608
ESEA, Title I, Part A - Improving Basic Programs	84.010A	492,668
ESEA, Title I, Part C - Migrant	84.011A	2,255
IDEA, Part B - Formula	84.027A	201,516
IDEA, Part B - Preschool	84.173A	4,053
23-24 Perkins V: Strengthening CTE for 21st Century	84.048A	16,182
ESEA, Title II, Part A - Supporting Effective Instruction	84.367A	63,902
ESEA, Title III, Part A - ELA	84.365A	42,734
COVID-19 IDEA, Part B - Formula - ARP	84.027X	12,842
Title IV, Part A, Subpart 1	84.424A	31,655
2021-2023 Restart - Hurricane Harvey, Cycle 3	84.938A	73,516
COVID-19 School Health Support Grant	93.323	44,720
COVID-19 ARP Homeless I - TEHCY Supplemental	84.425W	5,901
COVID-19 TCLAS - ESSER III	84.425U	2,238
ARP Homeless II	93.323	5,567
COVID-19 CRRSA ESSER II	84.425D	1,659,129
COVID-19 ARP ESSER III	84.425U	1,531,501
COVID-19 TCLAS High-Quality After-School	84.425U	27,021
Early Head Start Program	93.600	13,770
Total Indirect Costs		<u>5,002,300</u>
		<u>\$ 11,824,110</u>

GALENA PARK INDEPENDENT SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended August 31, 2023

Federal regulations, Title 2 U.S. Code of Federal Regulations §200.511 states, “The auditee is responsible for follow-up and corrective action on all audit findings. As part of this responsibility, the auditee must prepare a summary schedule of prior audit findings.” The summary schedule of prior audit findings must report the status of the following:

- All audit findings included in the prior audit’s schedule of findings and questioned costs and
- All audit findings reported in the prior audit’s summary schedule of prior audit findings except audit findings listed as corrected.

I. Prior Audit Findings

None reported

GALENA PARK INDEPENDENT SCHOOL DISTRICT

CORRECTIVE ACTION PLAN

For the Year Ended August 31, 2023

Federal regulations, Title 2 U.S. Code of Federal Regulations §200.511 states, "At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan to address each audit finding included in the current year auditor's reports."

I. Corrective Action Plan

Not applicable