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GALENA PARK  
INDEPENDENT SCHOOL DISTRICT

SINGLE AUDIT REPORT

For the Fiscal Year Ended  
August 31, 2024

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*CPAs and Professional Consultants*

# GALENA PARK INDEPENDENT SCHOOL DISTRICT

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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**

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, 2024, 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 13, 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 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 13, 2025

**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 identified as subject to audit 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, 2024. 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, 2024.

***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, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated January 13, 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 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 13, 2025

**GALENA PARK INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
*For the Year Ended August 31, 2024*

**I. Summary of Auditors' Results**

**Financial Statements**

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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**

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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>
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**US Department of Education**

<i>ESEA, Title I, Part A - Improving Basic Programs</i>	84.010A
<i>2024-2026 Title I, 1003 ESF Focused Support Grant</i>	84.010A
<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

Dollar Threshold Considered Between Type A and Type B Federal Programs	\$1,940,053
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, 2024***

**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, 2024**

*Exhibit K-1*  
*Page 1 of 2*

Fund Code	(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Assistance Listing Number	(2A) Pass-Through Entity Identifying Number	(3) Federal Expenditures
<b>U. S. Department of Education</b>				
<b>Passed Through Texas Education Agency:</b>				
211	ESEA, Title I, Part A - Improving Basic Programs	84.010A	23610101101910	\$ 10,275
211	ESEA, Title I, Part A - Improving Basic Programs	84.010A	24610101101910	9,617,729
211	ESEA, Title I, Part A - Improving Basic Programs	84.010A	25610101101910	23,414
211	2024-2026 Title I, 1003 ESF Focused Support Grant	84.010A	25610139101910	6,160
	<i>Total 84.010</i>			<u>9,657,578</u>
212	ESEA, Title I, Part C - Migrant	84.011A	24615001101910	45,024
224	IDEA, Part B - Formula	84.027A	236600011019106600	127,445
224	IDEA, Part B - Formula	84.027A	246600011019106600	4,243,987
226	High Cost Fund	84.027A	66002406	12,755
225	IDEA, Part B - Preschool	84.173A	236610011019106610	634
225	IDEA, Part B - Preschool	84.173A	246610011019106610	72,912
<b>Passed Through Region 10 Education Service Center:</b>				
289	2023-2024 SPED Capacity Contracted Services Grant	84.027A	236600497110001	41,418
	<i>Total Special Education Cluster (ALN 84.027, 84.173)</i>			<u>4,499,151</u>
244	23-24 Perkins V: Strengthening CTE for 21st Century	84.048A	24420006101910	373,800
244	24-25 Perkins V: Strengthening CTE for 21st Century	84.048A	25420006101910	14,202
	<i>Total 84.048</i>			<u>388,002</u>
255	ESEA, Title II, Part A - Supporting Effective Instruction	84.367A	23694501101910	81,269
255	ESEA, Title II, Part A - Supporting Effective Instruction	84.367A	24694501101910	1,068,276
	<i>Total 84.367</i>			<u>1,149,545</u>
<b>Passed Through Texas Education Agency:</b>				
263	ESEA, Title III, Part A - ELA	84.365A	23671001101910	64,216
263	ESEA, Title III, Part A - ELA	84.365A	24671001101910	984,704
263	ESEA, Title III, Part A - ELA	84.365A	25671001101910	4,394
263	ESEA, Title III, Part A - Immigrant	84.365A	24671003101910	78,993
263	ESEA, Title III, Part A - Immigrant	84.365A	25671003101910	787
	<i>Total 84.365</i>			<u>1,133,094</u>
289	Title IV, Part A, Subpart 1	84.424A	23680101101910	47,382
289	Title IV, Part A, Subpart 1	84.424A	24680101101910	658,535
289	Title IV, Part A, Subpart 1	84.424A	25680101101910	6,770
289	2024-2025 Stronger Connections	84.424F	236811017110055	124,260
	<i>Total 84.424</i>			<u>836,947</u>
278	COVID-19 ARP Homeless I - TEHCY Supplemental	84.425W	215330017110031	61,265
279	COVID-19 TCLAS - ESSER III	84.425U	21528042101910	5,989
280	COVID-19 ARP Homeless II	84.425W	21533002101910	122,292
281	COVID-19 CRRSA ESSER II	84.425D	21521001101910	219,001
282	COVID-19 ARP ESSER III	84.425U	21528001101910	25,673,720
282	COVID-19 TCLAS High-Quality After-School	84.425U	215280587110057	685,264
	<i>Total 84.425</i>			<u>26,767,531</u>
288	Summer School LEP	84.369A	69552302	33,792

**GALENA PARK INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended August 31, 2024**

*Exhibit K-1*  
*Page 2 of 2*

Fund Code	(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Assistance Listing Number	(2A) Pass-Through Entity Identifying Number	(3) Federal Expenditures
<b>U. S. Department of Education (continued)</b>				
<b>Passed Through Harris County Department of Education:</b>				
265	<i>ESEA, Title IV, Part B - 21st Century Learning Centers</i>	84.287C	246950307110026	\$ 31,697
265	<i>ESEA, Title IV, Part B - 21st Century Learning Centers</i>	84.287C	246950307110026	44,299
265	<i>ESEA, Title IV, Part B - 21st Century Learning Centers</i>	84.287C	246950337110049	84,808
265	<i>ESEA, Title IV, Part B - 21st Century Learning Centers</i>	84.287C	246950337110049	84,688
265	<i>ESEA, Title IV, Part B - 21st Century Learning Centers</i>	84.287C	256950307110026	1,428
265	<i>ESEA, Title IV, Part B - 21st Century Learning Centers</i>	84.287C	256950337110049	3,637
265	<i>ESEA, Title IV, Part B - 21st Century Learning Centers</i>	84.287C	256950337110049	8,667
	<i>Total ALN 84.287</i>			<u>259,224</u>
<b>Pass-Through Prairie View A &amp; M University:</b>				
289	<i>Prairie View A &amp; M University - LEADERS</i>	84.336S	S336S220055	<u>19,500</u>
<b>Total U. S. Department of Education</b>				<b><u>44,789,388</u></b>
<b>U. S. Department of Agriculture</b>				
<b>Passed Through Texas Department of Agriculture</b>				
240	<i>USDA Commodities - Non-Cash Assistance</i>	10.555	NT4XL1YGLGC5	1,030,830
240	<i>USDA Fresh Fruit and Vegetable Program - Cash Assistance</i>	10.582	NT4XL1YGLGC5	177,612
<b>Pass-Through Texas Education Agency:</b>				
Cash Assistance:				
240	<i>School Breakfast Program</i>	10.553	71402401	4,600,481
240	<i>School Breakfast Program - SSO</i>	10.553	71402401	46,460
240	<i>National School Lunch Program</i>	10.555	71302401	11,631,760
240	<i>National School Lunch Program - SSO</i>	10.555	71302401	113,564
	<i>Total Child Nutrition Cluster (ALN 10.553, 10.555, 10.582)</i>			<u>17,600,707</u>
<b>Passed Through Texas Department of Agriculture</b>				
240	<i>Child &amp; Adult Care Food Program</i>	10.558	NT4XL1YGLGC5	1,092,108
240	<i>State Administrative Expense (SAE) Funds</i>	10.560	NT4XL1YGLGC5	<u>7,170</u>
<b>Total U. S. Department of Agriculture</b>				<b><u>18,699,985</u></b>
<b>U. S. Department of Health and Human Services</b>				
<b>Direct Program:</b>				
205	<i>Early Head Start Program</i>	93.600	06CH011207-05-00	1,008,115
	<i>Total Head Start Cluster (ALN 93.600)</i>			<u>1,008,115</u>
<b>Passed Through Texas Health and Human Services Commission:</b>				
199	<i>Medicaid Administrative Claims (MAC)</i>	93.778	529-07-0157-00022	170,937
	<i>Total Medicaid Cluster (ALN 93.778)</i>			<u>170,937</u>
<b>Total U. S. Department of Health and Human Services</b>				<b><u>1,179,052</u></b>
<b>Total Expenditures of Federal Awards</b>				<b><u>\$ 64,668,425</u></b>

**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, 2024. 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.

<b>Federal Program Revenues</b>	\$ 66,585,770
JROTC	(136,537)
SHARS	(1,158,362)
E-Rate	(100,553)
Child Care Relief Funding	(521,893)
<b>Total Expenditures of Federal Awards Per SEFA</b>	<u><u>\$ 64,668,425</u></u>

**GALENA PARK INDEPENDENT SCHOOL DISTRICT**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)**  
**For the Year Ended August 31, 2024**

Exhibit K-2

**Note 4 - General Fund Expenditures**

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

<u>Program or Source</u>	<u>ALN</u>	<u>Amount</u>
JROTC	N/A	\$ 136,537
SHARS	N/A	1,158,362
E-Rate	N/A	100,553
Medicaid Administrative Claims (MAC)	93.778	170,937
<b>Indirect Costs:</b>		
School Breakfast Program	10.553	322,804
National School Lunch Program	10.555	816,398
ESEA, Title I, Part A - Improving Basic Programs	84.010A	498,626
ESEA, Title I, Part C - Migrant	84.011A	2,324
IDEA, Part B - Formula	84.027A	225,277
IDEA, Part B - Preschool	84.173A	3,802
24-25 Perkins V: Strengthening CTE for 21st Century	84.048A	18,105
ESEA, Title II, Part A - Supporting Effective Instruction	84.367A	59,303
ESEA, Title III, Part A - ELA	84.365A	57,995
Title IV, Part A, Subpart 1	84.424A	36,552
2024-2025 Stronger Connections	84.424F	6,248
COVID-19 ARP Homeless I - TEHCY Supplemental	84.425W	6,538
COVID-19 TCLAS - ESSER III	84.425U	645
COVID-19 ARP Homeless II	84.425W	13,110
COVID-19 CRRSA ESSER II	84.425D	9,497
COVID-19 ARP ESSER III	84.425U	2,234,175
COVID-19 TCLAS High-Quality After-School	84.425U	73,813
Early Head Start Program	93.600	1,000
<b>Total Indirect Costs</b>		<u>4,386,212</u>
<b>Total General Fund Expenditures</b>		<u><u>\$ 5,952,601</u></u>

**GALENA PARK INDEPENDENT SCHOOL DISTRICT**

***SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS***

***For the Year Ended August 31, 2024***

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, 2024***

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