



**Kenai Peninsula Borough School
District**
(A Component Unit of the Kenai Peninsula
Borough)

Single Audit Reports
Year Ended June 30, 2020

Kenai Peninsula Borough School District
(A Component Unit of the Kenai Peninsula Borough)

Single Audit Reports
Year Ended June 30, 2020

**Kenai Peninsula Borough School District
(A Component Unit of the Kenai Peninsula Borough)**

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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*

Members of the School Board
Kenai Peninsula Borough School District
Soldotna, Alaska

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Kenai Peninsula Borough School District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Kenai Peninsula Borough School District's basic financial statements, and have issued our report thereon dated October 21, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Kenai Peninsula Borough School 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 Kenai Peninsula Borough School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Kenai Peninsula Borough 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 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Kenai Peninsula Borough 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 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.

BDO USA, LLP

Anchorage, Alaska
October 21, 2020



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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

Members of the School Board
Kenai Peninsula Borough School District
Soldotna, Alaska

Report on Compliance for Each Major Federal Program

We have audited Kenai Peninsula Borough School District’s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Kenai Peninsula Borough School District’s major federal programs for the year ended June 30, 2020. Kenai Peninsula Borough 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.

Management’s Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of Kenai Peninsula Borough School District’s major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Kenai Peninsula Borough School District’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Kenai Peninsula Borough School District’s compliance.

Opinion on Each Major Federal Program

In our opinion, Kenai Peninsula Borough 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, 2020.

Report on Internal Control Over Compliance

Management of the Kenai Peninsula Borough School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Kenai Peninsula Borough School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Kenai Peninsula Borough School District's internal control over compliance.

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

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

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 Kenai Peninsula Borough School District as of and for the year ended June 30, 2020, and have issued our report thereon dated October 21, 2020, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. 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 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 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 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.

BDO USA, LLP

Anchorage, Alaska
October 21, 2020



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Independent Auditor's Report on Compliance for Each Major State Program; Report on Internal Control over Compliance; and Report on the Schedule of State Financial Assistance Required by the State of Alaska Audit Guide and Compliance Supplement for State Single Audits

Members of the School Board
Kenai Peninsula Borough School District
Soldotna, Alaska

Report on Compliance for Each Major State Program

We have audited Kenai Peninsula Borough School District's compliance with the types of compliance requirements described in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* that could have a direct and material effect on each of Kenai Peninsula Borough School District's major state programs for the year ended June 30, 2020. Kenai Peninsula Borough School District's major state programs are identified in the accompanying schedule of state financial assistance.

Management's Responsibility

Management is responsible for compliance with the state statutes, regulations, and the terms and conditions of its state awards applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Kenai Peninsula Borough School District's major state programs based on our audit of the types of compliance requirements referred to above. 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 the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Those standards and the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Kenai Peninsula Borough School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major state program. However, our audit does not provide a legal determination of Kenai Peninsula Borough School District's compliance.

Opinion on Each Major State Program

In our opinion, Kenai Peninsula Borough 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 state programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of Kenai Peninsula Borough School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Kenai Peninsula Borough School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major state program and to test and report on internal control over compliance in accordance with the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Kenai Peninsula Borough School District's 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 state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state 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 state 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of State Financial Assistance required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*

We have audited the financial statements of Kenai Peninsula Borough School District as of and for the year ended June 30, 2020, and have issued our report thereon dated October 21, 2020, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of state financial assistance is presented for purposes of additional analysis as required by the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits* 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 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 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 state financial assistance is fairly stated in all material respects in relation to the financial statements as a whole.

BDO USA, LLP

Anchorage, Alaska
October 21, 2020

Kenai Peninsula Borough School District
(A Component Unit of the Kenai Peninsula Borough)
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

<i>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass- Through Identifying Number</i>	<i>Provided to Subrecipients</i>	<i>Total Federal Expenditures</i>
U.S. Department of Education				
Direct				
Indian Education Grants to Local Educational Agencies	84.060		\$ -	\$ 399,754
Total U.S. Department of Education - Direct			-	399,754
Passed through Alaska Department of Education and Early Development:				
Title I Grants to Local Educational Agencies				
NCLB - Title I-A Basic	84.010	IP 20.KPSD.01	-	1,682,008
NCLB - Title I-A 1% Parent Involvement	84.010	IP 20.KPSD.01	-	15,910
NCLB - Title I-A Pre-K	84.010	IP 20.KPSD.01	-	1,032,161
Title I-A, School Improvement - Implementation	84.010	SI 20.KPSD.02	-	37,126
Title I-D, Neglected and Delinquent	84.010	ND 20.KPSD.01	-	60,159
Staff Development	84.010	SD.20.KPSD.01	-	6,262
Total CFDA 84.010			-	2,833,626
Supporting Effective Instruction State Grants				
NCLB - Title II-A, Training & Recruiting	84.367	IP 20.KPSD.01	-	652,767
Staff Development	84.367	SD 20.KPSD.01	-	2,311
Total CFDA 84.367			-	655,078
Special Education Cluster:				
Special Education Grants to Schools	84.027	SE 20.KPSD.01	-	1,455,082
Special Education Preschool Grants	84.173	SE 20.KPSD.01	-	64,616
Total Special Education Cluster			-	1,519,698
Migrant Education State Grant Program				
Migrant Education, Book	84.011	MB 20.KPSD.01	-	15,000
Migrant Education, Parent Advisory Council	84.011	MP20.KPSD.01	-	749
NCLB - Title I-C Migrant	84.011	IP 20.KPSD.01	-	868,767
Staff Development	84.011	SD.20.KPSD.01	-	5,753
Total CFDA 84.011			-	890,269
Education for Homeless Children and Youth	84.196	FR 20.KPSD.01	-	20,000
Title I State Agency Program for Neglected and Delinquent Children and Youth	84.013	IP 20.KPSD.01	-	10,135
Student Support and Academic Enrichment Program				
Title IV - A, Student Support and Academic Enrichment	84.424	IP 20.KPSD.01	-	269,824
Staff Development	84.424	SD 20.KPSD.01	-	204
Total CFDA 84.424			-	270,028
Twenty-First Century Community Learning Centers - Staff Development	84.287	SD 20.KPSD.01	-	430
English Language Acquisition State Grants				
Title III - A, English Language Acquisition	84.365	IP 20.KPSD.01	-	38,827
Staff Development	84.365	SD 20.KPSD.01	-	316
Total CFDA 84.365			-	39,143

Kenai Peninsula Borough School District
(A Component Unit of the Kenai Peninsula Borough)
Schedule of Expenditures of Federal Awards, continued
Year Ended June 30, 2020

<i>Federal Grantor/Pass-Through Grantor/ Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass- Through Identifying Number</i>	<i>Provided to Subrecipients</i>	<i>Total Federal Expenditures</i>
U.S. Department of Education, continued				
Passed thru the University of Fairbanks:				
TRIO Cluster: Trio Upward Bound	84.047	P047A181279	\$ -	\$ 33,473
Passed thru the University of Fairbanks:				
Career and Technical Education - Educator Rising	84.048	542584	-	6,240
Passed through Alaska Department of Education and Early Development:				
Career and Technical Education	84.048	EK 20.KPSD.01	-	223,039
Career and Technical Education - Staff Development	84.048	SD 20.KPSD.01	-	1,614
Total CFDA No 84.048			-	230,893
Total U.S. Department of Education			-	6,902,527
U.S. Department of Health and Human Services:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
Project AWARE - Youth Mental Health	93.243	AW 20.KPSD.01	-	662
Project AWARE - Youth Mental Health	93.243	AW 20.KPSD.02	-	59,500
Staff Development	93.243	SD 20.KPSD.01	-	4,444
Total CFDA 93.243			-	64,606
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease Contract Tracing	93.323	CV 20.KPSD.01	-	10,853
Total U.S Department of Health and Human Services			-	75,459
National Endowment for the Arts (NEA):				
Passed through Alaska State Council on the Arts - Promotion of the Arts Partnerships Agreements				
	45.025	FY20AIS0003	-	500
U.S. Department of Agriculture:				
Passed through Alaska Department of Education and Early Development:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	MA 20.024.01	-	335,671
Commodities	10.555	FY2020	-	141,946
National School Lunch Program - After School Snack	10.555	MA 20.024.01	-	430
National School Lunch Program	10.555	MA 20.024.01	-	1,317,531
Total CFDA 10.555			-	1,459,907
Summer Food Service Program	10.559	MA 20.024.01	-	174,767
COVID 19 - Summer Food Service Program	10.559	MA 20.024.01	-	507,327
Total CFDA 10.559			-	682,094
Total Child Nutrition Cluster			-	2,477,672
Child Nutrition Discretionary Grants Limited Availability				
NSLP Equipment Assistant Grant	10.579	NS 20.KPSD.01	-	5,620
State Administrative Expenses for Child Nutrition	10.560	FD 20.KPSD.01	-	19,670
Fresh Fruit & Vegetable Program	10.582	FF 20.KPSD.00	-	143,300
Total U.S. Department of Agriculture			-	2,646,262
Total Expenditures of Federal Awards			\$ -	\$ 9,624,748

Kenai Peninsula Borough School District
(A Component Unit of the Kenai Peninsula Borough)
Schedule of Expenditures of Federal Awards, continued
Year Ended June 30, 2020

Note 1: Basis of Presentation

The above schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Kenai Peninsula Borough School District under programs of the federal government for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200. Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Kenai Peninsula Borough School District, it is not intended to and does not present the financial position, changes in net position or cash flows of Kenai Peninsula Borough School District.

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3: Indirect Cost Rate

The Kenai Peninsula Borough School District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

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Kenai Peninsula Borough School District
(A Component Unit of the Kenai Peninsula Borough)

Schedule of State Financial Assistance
Year Ended June 30, 2020

<i>State Agency / Program Title</i>	<i>Award Number</i>	<i>Passed Through to Subrecipients</i>	<i>State Expenditures</i>
Department of Administration			
* TRS On Behalf		\$ -	\$ 9,174,109
* PERS On Behalf		-	1,325,208
PERS On Behalf passed through Kenai Peninsula Borough		-	235,815
Total Department of Administration		-	10,735,132
Alaska State Council on the Arts			
Promotion of the Arts Partnerships Agreements Artist in Schools	FY20AIS0003	-	500
Department of Education and Early Development			
* Public School Funding Program		-	78,773,325
* House Bill 287		-	2,072,133
* Pupil Transportation		-	7,801,442
House Bill 39		-	33,721
Alternative Schools	BH 20.KPSD.01	-	45,989
Broadband Assistance Grant	SBG 20.024.12	-	6,115
Early Learning	PE 20.KPBSD.01	-	115,819
Quality Schools		-	286,749
Substance Misuse and Addiction Prevention	AP 20.KPBSD.01	-	7,500
Suicide Awareness, Prevention & Postvention	SP 20.KPSD.01	-	27,333
Youth In Detention - Marathon School Facility	EY20.KPSD.01	-	110,150
Total Department of Education and Early Development		-	89,280,276
Department of Commerce, Community and Economic Development			
Nutritional Alaskan Foods in Schools	13-NAFS-025	-	14,619
Department of Labor			
Alaska Division of Vocational Rehabilitation	AFP # 1455, 1458 & 1474	-	3,059
Total State Financial Assistance		\$ -	\$ 100,033,586

* State major program

Note 1: Basis of Presentation

The accompanying schedule of state financial assistance (the "Schedule") includes the state grant award of Kenai Peninsula Borough School District under programs of the State of Alaska for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*. Because the Schedule presents only a selected portion of the operations of Kenai Peninsula Borough School District, it is not intended to and does not present the financial position, changes in net position or cash flows of Kenai Peninsula Borough School District.

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting.

**Kenai Peninsula Borough School District
(A Component Unit of the Kenai Peninsula Borough)**

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2020**

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? yes X no
 Significant deficiency(ies) identified? yes X (none reported)

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified? yes X no
 Significant deficiency(ies) identified? yes X (none reported)

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

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

Identification of major federal programs:

<i>CFDA Number</i>	<i>Name of Federal Program or Cluster</i>	<i>Agency</i>
10.553/10.555/10.559	Child Nutrition Cluster	U.S. Department of Agriculture
84.011	Migrant Education State Grant Program	U.S. Department of Education

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

Auditee qualified as low-risk auditee? X yes no

State Financial Assistance

Internal control over major state programs:

Material weakness(es) identified? yes X no
 Significant deficiency(ies) identified? yes X (none reported)

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

Dollar threshold used to determine a state major program: \$ 500,000

Kenai Peninsula Borough School District
(A Component Unit of the Kenai Peninsula Borough)

Schedule of Findings and Questioned Costs, continued
Year Ended June 30, 2020

**Section II - Financial Statement Findings Required to be Reported in Accordance with
*Government Auditing Standards***

There were no findings related to the financial statements which are required to be reported in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*.

Section III - Federal Award Findings and Questioned Costs

There were no findings and questioned costs for federal awards (as defined in in 2 CFR 200.516(a)) that are required to be reported.

Section IV - State Award Findings and Questioned Costs

There were no findings and questioned costs for State awards (as defined in the *State of Alaska Audit Guide and Compliance Supplement for State Single Audits*) that are required to be reported.