

School District No. 1J, Multnomah County, Oregon

# **PORTLAND PUBLIC SCHOOLS**



## **REPORT ON REQUIREMENTS FOR FEDERAL AWARDS**

### **(UNIFORM GUIDANCE)**

For the year ended June 30, 2018





Portland Public Schools

**Report on Requirements for Federal Awards  
(Uniform Guidance)**

**For the year ended June 30, 2018**

School District No. 1J, Multnomah County, Oregon

Portland, Oregon

Prepared by the Finance Department



**School District No. 1J,  
Multnomah County, Oregon  
Portland Public Schools**

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PPS Honor Day Native Students 2018



Faubion Elementary 2018







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**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**

**INDEPENDENT AUDITOR'S REPORT**

Board of Education  
School District No. 1J, Multnomah County, Oregon  
Portland, Oregon

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 School District No. 1J, Multnomah County, Oregon (the District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 17, 2018.

**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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 District'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 and therefore material weaknesses or significant deficiencies may exist that have not been identified. 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.



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**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 (Continued)**

**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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**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.

*Talbot, Kowala & Wawrick LLP*

Lake Oswego, Oregon  
December 17, 2018



**Talbot, Korvola  
& Warwick, LLP**

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**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**

**INDEPENDENT AUDITOR'S REPORT**

Board of Education  
School District No. 1J, Multnomah County, Oregon  
Portland, Oregon

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM**

We have audited School District No. 1J, Multnomah County, Oregon (the 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 the District's major federal programs for the year ended June 30, 2018. The District's major federal programs are identified in the Summary of Independent 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 the 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 the 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 the District's compliance.

**OPINION ON EACH MAJOR FEDERAL PROGRAM**

In our opinion, the 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, 2018.



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**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 (Continued)**

**REPORT ON INTERNAL CONTROL OVER COMPLIANCE**

Management of the 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 the 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 the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not 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 the District as of and for the year ended June 30, 2018, and have issued our report thereon dated December 17, 2018, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions 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

**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 (Continued)**

**REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM  
GUIDANCE (Continued)**

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.

*Talbot, Kowala & Warwick LLP*

Lake Oswego, Oregon  
December 17, 2018





Ainsworth Elementary 2018



Kelly Early Kindergarten 2018





**SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2018**

| CFDA/<br>Grant  | Grant Description                        | Pass-Through<br>Grantor's No. | Grant      |          | Direct or<br>Pass-Through | Expenditures      | Agency<br>Total   |
|---|--|-------------------------------|------------|----------|---------------------------|-------------------|-------------------|
|   |  |                               | Begin Date | End Date |                           |                   |                   |
| <b>Department of Agriculture</b>                                      |  |                               |            |          |                           |                   |                   |
| <b>Food and Nutrition Service</b>                                     |  |                               |            |          |                           |                   |                   |
| <b>Child Nutrition Cluster</b>  |  |                               |            |          |                           |                   |                   |
| <b>10.553 School Breakfast Program</b>                                |  |                               |            |          |                           |                   |                   |
| 202   | Donated Foods                            |                               | 7/1/17     | 6/30/18  | Pass-Through              | 88,677            | <sup>1</sup>      |
| 202   | School Breakfast Program                 | N/A                           | 7/1/17     | 6/30/18  | Pass-Through              | 2,590,324         |                   |
|   |  |                               |            |          |                           | 2,679,000         |                   |
| <b>10.555 National School Lunch Program</b>                           |  |                               |            |          |                           |                   |                   |
| 202   | Donated Foods                            |                               | 7/1/17     | 6/30/18  | Pass-Through              | 977,065           | <sup>1</sup>      |
| 202   | National School Lunch Program            | N/A                           | 7/1/17     | 6/30/18  | Pass-Through              | 6,751,103         |                   |
|   |  |                               |            |          |                           | 7,728,168         |                   |
| <b>10.559 Summer Food Service Program for Children</b>                |  |                               |            |          |                           |                   |                   |
| 202   | Summer Food Service Program for Children | N/A                           | 7/1/17     | 6/30/18  | Pass-Through              | 591,556           |                   |
| <b>Total Child Nutrition Cluster</b>                                  |  |                               |            |          |                           | <b>10,998,724</b> |                   |
| <b>10.558 Child and Adult Care Food Program</b>                       |  |                               |            |          |                           |                   |                   |
| 202   | Donated Foods                            |                               | 7/1/17     | 6/30/18  | Pass-Through              | 34,897            | <sup>1</sup>      |
| G0339   | Childcare Food Program for Head Start    | N/A                           | 7/1/17     | 6/30/18  | Pass-Through              | 520,561           |                   |
| 202   | Child and Adult Care Food Program        | N/A                           | 7/1/17     | 6/30/18  | Pass-Through              | 705,137           |                   |
|   |  |                               |            |          |                           | 1,260,595         |                   |
| <b>10.582 Fresh Fruit and Vegetable Program</b>                       |  |                               |            |          |                           |                   |                   |
| 202   | Fresh Fruit and Vegetable Grants         | Multiple                      | 7/1/17     | 6/30/18  | Pass-Through              | 521,634           |                   |
| <b>Forest Service</b>   |  |                               |            |          |                           |                   |                   |
| <b>Forest Service Schools and Roads Cluster</b>                       |  |                               |            |          |                           |                   |                   |
| <b>10.665 Schools and Roads - Grants to States</b>                    |  |                               |            |          |                           |                   |                   |
| 101   | Schools and Roads - Grants to States     | N/A                           | 7/1/17     | 6/30/18  | Pass-Through              | 21,655            |                   |
| <b>Forest Service Schools and Roads Cluster</b>                       |  |                               |            |          |                           | <b>21,655</b>     |                   |
| Pass-Through from Oregon Department of Education                      |  |                               |            |          |                           | 12,260,392        |                   |
| Pass-Through from Oregon Nutrition Services                           |  |                               |            |          |                           | 520,561           |                   |
| Pass-Through from Multnomah & Clackamas Counties                      |  |                               |            |          |                           | 21,655            |                   |
| <b>Department of Agriculture Total</b>                                |  |                               |            |          |                           |                   | <b>12,802,608</b> |
| <b>Department of Commerce</b>   |  |                               |            |          |                           |                   |                   |
| <b>National Institute of Standards and Technology</b>                 |  |                               |            |          |                           |                   |                   |
| <b>11.620 Science, Technology, Business and/or Education Outreach</b> |  |                               |            |          |                           |                   |                   |
| G1705   | FED-NIST Summer Experience               | 70NANB17H204                  | 6/1/17     | 9/30/17  | Direct                    | 9,030             |                   |
| Direct Funding  |  |                               |            |          |                           | 9,030             |                   |
| <b>Department of Commerce Total</b>                                   |  |                               |            |          |                           |                   | <b>9,030</b>      |

See accompanying Notes to Schedule of Expenditures of Federal Awards

**SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2018**

| CFDA/<br>Grant | Grant Description | Pass-Through<br>Grantor's No. | Grant      |          | Direct or<br>Pass-Through | Expenditures | Agency<br>Total |
|----------------|-------------------|-------------------------------|------------|----------|---------------------------|--------------|-----------------|
|                |                   |                               | Begin Date | End Date |                           |              |                 |

**Department of Defense**

**Office Of The Secretary of Defense**

**12.550 The Language Flagship Grants to Institutions of Higher Education**

|       |                                 |         |        |         |              |         |
|-------|---------------------------------|---------|--------|---------|--------------|---------|
| G1658 | Mandarin Chinese Flagship Grant | 271880A | 6/1/17 | 5/31/18 | Pass-Through | 369,359 |
|-------|---------------------------------|---------|--------|---------|--------------|---------|

**National Security Agency**

**12.900 Language Grant Program**

|       |          |                  |         |         |        |         |
|-------|----------|------------------|---------|---------|--------|---------|
| G1664 | StarTalk | H98230-17-1-0089 | 6/15/17 | 2/28/18 | Direct | 103,425 |
|-------|----------|------------------|---------|---------|--------|---------|

|       |          |                  |        |         |        |        |
|-------|----------|------------------|--------|---------|--------|--------|
| G1751 | StarTalk | H98230-18-1-0205 | 5/2/18 | 2/28/19 | Direct | 29,576 |
|-------|----------|------------------|--------|---------|--------|--------|

133,002

|  |                |         |
|--|----------------|---------|
|  | Direct Funding | 133,002 |
| Pass-Through from University of Oregon CASLS |                | 369,359 |

**Department of Defense Total**

**502,360**

**National Science Foundation**

**47.076 Education and Human Resources**

|       |                                       |        |         |         |              |        |
|-------|---------------------------------------|--------|---------|---------|--------------|--------|
| G1477 | Cornell Lab of Ornithology AISL Award | Letter | 11/1/14 | 9/30/17 | Pass-Through | 29,708 |
|-------|---------------------------------------|--------|---------|---------|--------------|--------|

|  |                                      |        |
|--|--------------------------------------|--------|
|  | Pass-Through from Cornell University | 29,708 |
|--|--------------------------------------|--------|

**National Science Foundation Total**

**29,708**

See accompanying Notes to Schedule of Expenditures of Federal Awards

**SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2018**

| CFDA/<br>Grant   | Grant Description                         | Pass-Through<br>Grantor's No. | Grant      |          | Direct or<br>Pass-Through | Expenditures | Agency<br>Total |
|--|---|-------------------------------|------------|----------|---------------------------|--------------|-----------------|
|  |   |                               | Begin Date | End Date |                           |              |                 |
| <b>Department of Education</b>   |   |                               |            |          |                           |              |                 |
| <b>Office of Career, Technical, and Adult Education</b>                                    |   |                               |            |          |                           |              |                 |
| <b>84.048 Career and Technical Education - Basic Grants to States</b>                      |   |                               |            |          |                           |              |                 |
| G1615  | Carl Perkins 16/17                        | 40323                         | 7/1/16     | 9/30/17  | Pass-Through              | 6,962        |                 |
| G1685  | Carl Perkins 17/18                        | 44296                         | 7/1/17     | 9/30/18  | Pass-Through              | 340,437      |                 |
|  |   |                               |            |          |                           | 347,399      |                 |
| <b>Office of Elementary and Secondary Education</b>  |   |                               |            |          |                           |              |                 |
| <b>84.010 Title I Grants to Local Educational Agencies</b>                                 |   |                               |            |          |                           |              |                 |
| G1501  | FED-Title I - Central                     | 36057                         | 7/1/15     | 9/30/17  | Pass-Through              | 648,826      |                 |
| G1590  | FED-Title I - School Budgets              | 41141                         | 7/1/16     | 9/30/18  | Pass-Through              | 131,446      |                 |
| G1591  | FED-Title I - Central                     | 41141                         | 7/1/16     | 9/30/18  | Pass-Through              | 2,410,766    |                 |
| G1592  | FED-Title I Focus/Priority Set            | 41141                         | 7/1/16     | 9/30/18  | Pass-Through              | 87,909       |                 |
| G1593  | FED-Title ID                              | 41209                         | 7/1/16     | 9/30/18  | Pass-Through              | 160,343      |                 |
| G1597  | FED-Prior/Foc Im, Cesar Chavez            | 41836                         | 7/1/16     | 9/30/17  | Pass-Through              | 7,998        |                 |
| G1598  | FED-Prior/Foc Im Disc Jeffersn            | 41837                         | 7/1/16     | 9/30/18  | Pass-Through              | 20,296       |                 |
| G1599  | FED-Prior/Foc Im Disc Lane                | 41838                         | 7/1/16     | 9/30/18  | Pass-Through              | 9,512        |                 |
| G1600  | FED-Prior/Foc Im Disc Rigler              | 41840                         | 7/1/16     | 9/30/17  | Pass-Through              | 10,221       |                 |
| G1601  | FED-Prior/Foc Disc Rosa Parks             | 41842                         | 7/1/16     | 9/30/17  | Pass-Through              | 6,748        |                 |
| G1602  | FED-Prior/Foc Im Disc Scott               | 41843                         | 7/1/16     | 9/30/17  | Pass-Through              | 5,619        |                 |
| G1603  | FED-Prior/Foc Im Disc Sitton              | 41844                         | 7/1/16     | 9/30/17  | Pass-Through              | 15,277       |                 |
| G1604  | FED-Prior/Foc Im Disc Whitman             | 41846                         | 7/1/16     | 9/30/17  | Pass-Through              | 9,431        |                 |
| G1605  | FED-Prior/Foc Im Disc Woodmere            | 41847                         | 7/1/16     | 9/30/17  | Pass-Through              | 6,892        |                 |
| G1670  | FED-Title IA - School Budgets             | 45676                         | 7/1/17     | 9/30/18  | Pass-Through              | 3,597,460    |                 |
| G1671  | FED-Title IA - Central                    | 45676                         | 7/1/17     | 9/30/18  | Pass-Through              | 3,550,454    |                 |
| G1672  | FED-Title IA Focus/PriorSet As            | 45676                         | 7/1/17     | 9/30/18  | Pass-Through              | 67,299       |                 |
| G1676  | FED-Title ID                              | 45744                         | 7/1/17     | 9/30/18  | Pass-Through              | 110,072      |                 |
|  |   |                               |            |          |                           | 10,856,569   |                 |
| <b>84.011 Migrant Education State Grant Program</b>  |   |                               |            |          |                           |              |                 |
| G1594  | Title IC - Migrant Education              | 41226                         | 7/1/16     | 9/30/17  | Pass-Through              | 64,909       |                 |
| G1595  | Title IC - Migrant Education Preschool    | 41245                         | 7/1/16     | 9/30/17  | Pass-Through              | 5,125        |                 |
| G1596  | Title IC - Migrant Education Summer       | 43688                         | 7/1/16     | 9/30/17  | Pass-Through              | 34,237       |                 |
| G1673  | FED-Title IC - Migrant Ed                 | 44991                         | 7/1/17     | 9/30/18  | Pass-Through              | 165,884      |                 |
| G1675  | FED-Title IC - Migrant Summer             | 48635                         | 7/1/17     | 9/30/18  | Pass-Through              | 3,419        |                 |
|  |   |                               |            |          |                           | 273,574      |                 |
| <b>84.144 Migrant Education Coordination Program</b>                                       |   |                               |            |          |                           |              |                 |
| G1711  | FED-Laptops for Electronic EOE            | 44043                         | 6/1/17     | 9/30/17  | Pass-Through              | 800          |                 |
| <b>84.013 Title I State Agency Program for Neglected and Delinquent Children and Youth</b> |   |                               |            |          |                           |              |                 |
| G1683  | Title I N&D - Portland DART Schools 16/17 | IGAR 65265                    | 7/1/17     | 6/30/19  | Pass-Through              | 190,842      |                 |

See accompanying Notes to Schedule of Expenditures of Federal Awards

**SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2018**

| CFDA/<br>Grant   | Grant Description                        | Pass-Through<br>Grantor's No. | Grant      |          | Direct or<br>Pass-Through | Expenditures | Agency<br>Total |
|--|--|-------------------------------|------------|----------|---------------------------|--------------|-----------------|
|  |  |                               | Begin Date | End Date |                           |              |                 |
| <b>Department of Education - (Continued)</b>                         |  |                               |            |          |                           |              |                 |
| <b>Office of Elementary and Secondary Education (Continued)</b>      |  |                               |            |          |                           |              |                 |
| <b>84.196 Education for Homeless Children and Youth</b>              |  |                               |            |          |                           |              |                 |
| G1607  | McKinney-Vento Homeless Education        | 40511                         | 7/1/16     | 9/30/17  | Pass-Through              | 6,279        |                 |
| G1677  | McKinney-Vento Homeless Education        | 46127                         | 7/1/17     | 9/30/18  | Pass-Through              | 30,300       |                 |
|  |  |                               |            |          |                           | 36,579       |                 |
| <b>84.287 Twenty-First Century Community Learning Centers (CLCs)</b> |  |                               |            |          |                           |              |                 |
| G1525  | 21st Century CLCs Cohort 3 Yr 3          | 36391                         | 7/1/15     | 9/30/17  | Pass-Through              | 187,920      |                 |
| G1612  | 21st Century CLCs Cohort 3 Yr 4          | 40529                         | 7/1/16     | 9/30/18  | Pass-Through              | 338,622      |                 |
| G1682  | 21st Century CLCs Cohort 4 Yr 4          | 44156                         | 7/1/17     | 9/30/18  | Pass-Through              | 32,374       |                 |
|  |  |                               |            |          |                           | 558,915      |                 |
| <b>84.365 English Language Acquisition State Grants</b>              |  |                               |            |          |                           |              |                 |
| G1520  | Title III - English Language Acquisition | 36356                         | 7/1/15     | 9/30/17  | Pass-Through              | 9,437        |                 |
| G1680  | Title III - English Language Acquisition | 44247                         | 7/1/17     | 9/30/18  | Pass-Through              | 386,943      |                 |
|  |  |                               |            |          |                           | 396,379      |                 |
| <b>84.367 Supporting Effective Instruction State Grants</b>          |  |                               |            |          |                           |              |                 |
| G1518  | Title IIA - Teacher Quality              | 36254                         | 7/1/15     | 9/30/17  | Pass-Through              | 86,374       |                 |
| G1608  | Title IIA - Teacher Quality              | 41396                         | 7/1/16     | 9/30/18  | Pass-Through              | 836,127      |                 |
| G1609  | Title IIA - Private School Allocation    | 41396                         | 7/1/16     | 9/30/18  | Pass-Through              | 224,362      |                 |
| G1678  | Title IIA - Teacher Quality              | 45892                         | 7/1/17     | 9/30/18  | Pass-Through              | 822,287      |                 |
| G1679  | Title IIA, Private School Allocation     | 45892                         | 7/1/17     | 9/30/18  | Pass-Through              | 121,886      |                 |
|  |  |                               |            |          |                           | 2,091,035    |                 |
| <b>84.060 Indian Education Grants to Local Educational Agencies</b>  |  |                               |            |          |                           |              |                 |
| G1681  | Indian Education                         | S060A170938                   | 7/1/17     | 6/30/18  | Direct                    | 128,406      |                 |
| <b>84.377 School Improvement Grants</b>                              |  |                               |            |          |                           |              |                 |
| G1606  | School Improvement - Woodlawn            | 41815                         | 7/1/16     | 9/30/18  | Pass-Through              | 147,665      |                 |

See accompanying Notes to Schedule of Expenditures of Federal Awards

**SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2018**

| CFDA/<br>Grant  | Grant Description                        | Pass-Through<br>Grantor's No. | Grant      |          | Direct or<br>Pass-Through | Expenditures      | Agency<br>Total |
|---|--|-------------------------------|------------|----------|---------------------------|-------------------|-----------------|
|   |  |                               | Begin Date | End Date |                           |                   |                 |
| <b>Department of Education - (Continued)</b>  |  |                               |            |          |                           |                   |                 |
| <b>Office Of Special Education and Rehabilitative Services</b>  |  |                               |            |          |                           |                   |                 |
| <b>Special Education Cluster (IDEA)</b>   |  |                               |            |          |                           |                   |                 |
| <b>84.027 Special Education Grants to States</b>  |  |                               |            |          |                           |                   |                 |
| G1620   | IDEA Part B, 611 16/17                   | 41603                         | 7/1/16     | 9/30/18  | Pass-Through              | 2,978,994         |                 |
| G1622   | IDEA Enhancement - 16/17                 | 42736                         | 10/1/16    | 9/30/17  | Pass-Through              | 20,285            |                 |
| G1630   | Columbia Regional 15/17 - IDEA           | IGAR59939                     | 7/1/15     | 6/30/17  | Pass-Through              | 55,349            |                 |
| G1687   | Special Ed - SPR&I 16/18 - Discretionary | 44478                         | 7/1/17     | 6/30/18  | Pass-Through              | 12,780            |                 |
| G1688   | Extended Assessment- 17/18               | 45073                         | 7/1/17     | 6/30/18  | Pass-Through              | 6,518             |                 |
| G1689   | TBI Liaison 2017-18                      | 47574                         | 7/1/17     | 6/30/18  | Pass-Through              | 22,344            |                 |
| G1690   | IDEA Part B, Section 611 2017-18 Formula | 45244                         | 7/1/17     | 9/30/19  | Pass-Through              | 5,838,445         |                 |
| G1692   | IDEA Enhancement - 17/18                 | 46522                         | 10/1/17    | 9/30/18  | Pass-Through              | 3,303             |                 |
| G1693   | Audiology Support                        | 46751                         | 7/1/17     | 6/30/19  | Pass-Through              | 444,295           |                 |
| G1699   | Portland Dart - LTCT 2017-18 IDEA        | IGAR65265                     | 7/1/17     | 6/30/19  | Pass-Through              | 53,394            |                 |
| G1700   | Columbia Regional Contract               | IGAR64777                     | 7/1/17     | 6/30/19  | Pass-Through              | 5,202,108         |                 |
| G1723   | SWIFT Schools 17-18                      | 46734                         | 10/15/17   | 9/30/18  | Pass-Through              | 4,269             |                 |
| G1772   | Post School Outcome Interview            | 48480                         | 6/1/17     | 9/30/17  | Pass-Through              | 3,510             |                 |
|   |  |                               |            |          |                           | 14,645,595        |                 |
| <b>84.173 Special Education Preschool Grants</b>  |  |                               |            |          |                           |                   |                 |
| G1534   | IDEA Part B, Section 619 (FY 2016)       | 37239                         | 7/1/15     | 9/30/17  | Pass-Through              | 10,051            |                 |
| G1621   | IDEA Part B, Section 619 (FY 2017)       | 40665                         | 7/1/16     | 9/30/18  | Pass-Through              | 81,606            |                 |
|   |  |                               |            |          |                           | 91,656            |                 |
| <b>Total Special Education (IDEA) Cluster</b>   |  |                               |            |          |                           | <b>14,737,251</b> |                 |
| <b>84.126 Rehabilitation Services - Vocational Rehabilitation Grants to States</b>  |  |                               |            |          |                           |                   |                 |
| G1710   | YTP Vocational Rehabilitation Grant      | IGAR64923                     | 7/1/17     | 6/30/19  | Pass-Through              | 143,528           |                 |
| G1616   | Oregon Commission for the Blind          | IGAR63443                     | 7/1/16     | 9/30/17  | Pass-Through              | 20,553            |                 |
| G1686   | Oregon Commission for the Blind          | IGAR61967                     | 7/1/17     | 9/30/18  | Pass-Through              | 277,000           |                 |
|   |  |                               |            |          |                           | 441,081           |                 |
| <b>84.323 Special Education - State Personnel Development</b>   |  |                               |            |          |                           |                   |                 |
| G1749   | FED-MTSS LEA Coaches                     | 47593                         | 12/1/17    | 7/31/18  | Pass-Through              | 5,286             |                 |
| <b>84.326 Special Education - Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities</b> |  |                               |            |          |                           |                   |                 |
| G1645   | SWIFT Schools 16/17                      | 42965                         | 1/15/15    | 10/14/17 | Pass-Through              | 15,596            |                 |
| <b>Institute of Education Sciences</b>  |  |                               |            |          |                           |                   |                 |
| <b>84.324 Research in Special Education</b>   |  |                               |            |          |                           |                   |                 |
| G1589   | Paths 2 the Future                       | IGA/R63337                    | 8/15/16    | 6/30/18  | Pass-Through              | 4,196             |                 |
| <b>Office of Safe and Healthy Students</b>  |  |                               |            |          |                           |                   |                 |
| <b>84.424 Student Support and Academic Enrichment</b>   |  |                               |            |          |                           |                   |                 |
| G1771   | Title IV-A Student Spprt 17-19           | 47805                         | 7/1/17     | 9/30/18  | Pass-Through              | 9,415             |                 |

See accompanying Notes to Schedule of Expenditures of Federal Awards

**SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2018**

| CFDA/<br>Grant | Grant Description | Pass-Through<br>Grantor's No. | Grant      |          | Direct or<br>Pass-Through | Expenditures | Agency<br>Total |
|----------------|-------------------|-------------------------------|------------|----------|---------------------------|--------------|-----------------|
|                |                   |                               | Begin Date | End Date |                           |              |                 |

**Department of Education - (Continued)**

**Office of Postsecondary Education**

**84.334 Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR-UP)**

|       |                                  |             |         |         |        |           |
|-------|----------------------------------|-------------|---------|---------|--------|-----------|
| G1455 | GEAR-UP - Mobilizing for College | P334A140180 | 9/25/14 | 9/24/21 | Direct | 1,691,875 |
|-------|----------------------------------|-------------|---------|---------|--------|-----------|

**Office of Innovation and Improvement**

**84.411 Education Innovation and Research**

|       |      |             |         |         |        |         |
|-------|------|-------------|---------|---------|--------|---------|
| G1716 | PREP | U411C170253 | 10/1/17 | 9/30/22 | Direct | 202,098 |
|-------|------|-------------|---------|---------|--------|---------|

|   |                |           |
|---|----------------|-----------|
|   | Direct Funding | 2,022,380 |
| Pass-Through from Oregon Department of Education      | 29,667,306     |           |
| Pass-Through from Oregon Commission for the Blind     | 297,553        |           |
| Pass-Through from University of Oregon                | 4,196          |           |
| Pass-Through from Oregon Department of Human Services | 143,528        |           |

**Department of Education Total**

**32,134,963**

See accompanying Notes to Schedule of Expenditures of Federal Awards

**SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2018**

| CFDA/<br>Grant | Grant Description | Pass-Through<br>Grantor's No. | Grant      |          | Direct or<br>Pass-Through | Expenditures | Agency<br>Total |
|----------------|-------------------|-------------------------------|------------|----------|---------------------------|--------------|-----------------|
|                |                   |                               | Begin Date | End Date |                           |              |                 |

**Department of Health and Human Services**

**Administration for Children and Families  
Child Care and Development Fund Cluster**

**93.575 Child Care and Development Block Grant**

|       |                      |        |        |         |              |         |
|-------|----------------------|--------|--------|---------|--------------|---------|
| G1706 | Teen Parent Services | 10958  | 7/1/17 | 6/30/18 | Pass-Through | 85,998  |
| G1755 | Teen Parent Services | 156248 | 1/1/18 | 6/30/19 | Pass-Through | 121,453 |
|       |                      |        |        |         |              | 207,451 |

**Total Child Care and Development Fund Cluster      207,451**

**93.600 Head Start**

|       |                                      |                |         |          |        |           |
|-------|--------------------------------------|----------------|---------|----------|--------|-----------|
| G1626 | Head Start 16/17                     | 10CH0193-04-00 | 11/1/16 | 10/31/17 | Direct | 756,889   |
| G1663 | Head Start Duration Grant - Start Up | 10CH0193-04-00 | 11/1/16 | 10/31/17 | Direct | 454,855   |
| G1696 | Head Start 17/18                     | 10CH0193-05-00 | 11/1/17 | 10/31/18 | Direct | 3,641,441 |
|       |                                      |                |         |          |        | 4,853,185 |

**93.658 Foster Care Title IV-E**

|       |                            |            |        |         |              |        |
|-------|----------------------------|------------|--------|---------|--------------|--------|
| G1234 | Foster Care Transportation | IGAR 58988 | 9/1/11 | 6/30/19 | Pass-Through | 14,426 |
|-------|----------------------------|------------|--------|---------|--------------|--------|

**Office of Secretary of Health and Human Services**

**93.297 Teen Pregnancy Prevention Program**

|       |                                  |           |        |         |              |       |
|-------|----------------------------------|-----------|--------|---------|--------------|-------|
| G1659 | Multnomah County ACT/TPP Project | IGAR64152 | 7/1/16 | 6/30/20 | Pass-Through | 7,193 |
|-------|----------------------------------|-----------|--------|---------|--------------|-------|

**Centers for Disease Control and Prevention**

**93.079 Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance**

|       |   |           |         |         |              |        |
|-------|---|-----------|---------|---------|--------------|--------|
| G1713 | Adolescent HIV/STI Prevention Partnership<br>Project Teir II  |           | 7/28/17 | 6/30/18 | Pass-Through | 6,000  |
| G1719 | Adolescent HIV/STI Prevention Partnership<br>Project Teir III | IGAR65434 | 10/1/17 | 9/30/18 | Pass-Through | 18,566 |
|       |   |           |         |         |              | 24,566 |

**Centers for Medicare and Medicaid Services**

**Medicaid Cluster**

**93.778 Medical Assistance Program**

|       |   |  |        |         |              |        |
|-------|---|--|--------|---------|--------------|--------|
| S0027 | Medicaid Revenue - Regional Durable Medical Equipment |  | 7/1/16 | 6/30/19 | Pass Through | 56,363 |
|-------|---|--|--------|---------|--------------|--------|

**Total Medicaid Cluster      56,363**

|   |                |           |
|---|----------------|-----------|
|   | Direct Funding | 4,853,185 |
| Pass-Through from OR Dept. of Education Child Care Division |                | 207,451   |
| Pass-Through from Advocates for Youth                       |                | 24,566    |
| Pass-Through from Multnomah County                          |                | 7,193     |
| Pass-Through from Oregon Department of Human Services       |                | 70,789    |

**Department of Health and Human Services Total**

**5,163,186**

**Grand Total**

**50,641,855      50,641,855**

This schedule is prepared on the modified accrual basis of accounting.

<sup>1</sup> Donated food is valued at estimated fair value. Donated food was allocated between 10.553, 10.555 and 10.558.

See accompanying Notes to Schedule of Expenditures of Federal Awards

**SCHOOL DISTRICT NO. 1J, MULTNOMAH COUNTY, OREGON**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2018**

**Purpose of the Schedule**

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2018. 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 the District, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the District.

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Presentation**

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 for State, Local and Indian Tribal Governments, where applicable, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Indirect Cost Rate**

The District has not elected to use the 10 percent de minimis indirect cost rate as allowed under Uniform Guidance.

**Federal Financial Assistance**

Pursuant to Uniform Guidance, federal financial assistance is defined as assistance provided by a federal agency, either directly or indirectly, in the form of grants, contracts, cooperative agreements, loans, loan guarantees, property, interest subsidies, insurance or direct appropriations. Accordingly, non-monetary federal assistance, including federal surplus property, is included in federal financial assistance and, therefore, is reported on the Schedule, if applicable. Federal financial assistance does not include direct federal cash assistance to individuals. Solicited contracts between the state and federal government for which the federal government procures tangible goods or services are not considered to be federal financial assistance.

**Major Programs**

Uniform Guidance establishes criteria to be used in defining major federal financial assistance programs. Major programs for the District are those programs selected for testing by the auditor using a risk-assessment model, as well as certain minimum expenditure requirements, as outlined in Uniform Guidance. Programs with similar requirements may be grouped into a cluster for testing purposes.

**Reporting Entity**

The reporting entity is fully described in notes to the financial statements. The Schedule includes all federal programs administered by the District for the year ended June 30, 2018.

**Expenditure Recognition**

Expenditures of federal awards are accounted for under the modified accrual basis of accounting. Expenditures are recorded when the liability is incurred. Donated commodities are valued at their estimated fair value.

**Subrecipients**

The District does not pass-through federal awards to any subrecipients.





Harrison Park Multicultural Night 2018



Roseway Heights Lunar New Year 2018



**SCHOOL DISTRICT No. 1J, MULTNOMAH COUNTY, OREGON**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEAR ENDED JUNE 30, 2018**

**SECTION I - SUMMARY OF INDEPENDENT AUDITOR'S RESULTS**

**Financial Statements:**

|   |            |
|---|------------|
| Type of auditor's report issued:  | Unmodified |
| Internal control over financial reporting:  |            |
| Material weakness(es) identified?   | No         |
| Significant deficiency(ies) identified that are not considered to be material weakness(es)? | No         |
| Noncompliance material to financial statements noted?                                       | No         |

**Federal Awards:**

|  |            |
|--|------------|
| Internal control over major programs:  |            |
| Material weakness(es) identified?  | No         |
| Significant deficiency(ies) identified that are not considered to be material weakness(es)?                                  | No         |
| 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 section 510(a) of <i>Uniform Guidance</i> ? | No         |

Identification of major programs:

| <b>CFDA NUMBER(S)</b> | <b>NAME OF PROGRAM OR CLUSTER</b>                                |
|-----------------------|--|
| 84.027, 84.173        | Special Education Cluster (IDEA)                                 |
| 84.287                | Twenty-First Century Community Learning Centers (CLCs)           |
| 84.334A               | Gaining Early Awareness and Readiness for Undergraduate Programs |
| 84.367                | Supporting Effective Institution State Grant                     |
| 93.600                | Head Start   |

**SCHOOL DISTRICT No. 1J, MULTNOMAH COUNTY, OREGON**

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

**YEAR ENDED JUNE 30, 2018**

**SECTION I - SUMMARY OF INDEPENDENT AUDITOR'S RESULTS (Continued)**

|  |              |
|--|--------------|
| Dollar threshold used to distinguish<br>between type A and type B programs | \$ 1,519,256 |
| Auditee qualified as low-risk auditee?                                     | No           |

**SECTION II - FINANCIAL STATEMENT FINDINGS**

No findings reported.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No findings reported.

**SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**Finding 2017-001**

Condition: When the District presented the original trial balance and financial statements for audit, the District did not recognize an accounts payable of approximately \$2.05 million for the construction of capital assets. The District's internal control over the processing of year-end accounts payable failed to recognize the asset and accounts payable for fiscal 2017 and instead recorded the transaction in fiscal 2018. As a result, assets and liabilities were understated in the District's Statement of Net Position and the GO Bond Fund liabilities were understated and fund balance was overstated by the \$2.05 million.

Corrective Action: The District researched and reviewed the current internal control processes and implemented additional and repetitive training for the Accounts Payable team. During November and December 2017 four sessions of training were held. The District continues to provide periodic training to ensure the staff has the knowledge and skills to perform this task. The District has also implemented multi-departmental strategies to ensure all expenses are recorded in the correct fiscal year.

**Finding 2017-002**

Condition: When the District presented the original trial balance and financial statements for audit, deferred outflows and net position were overstated by approximately \$18 million. The District enlisted an outside contractor to assist in calculating GASB 68 pension journal entries and disclosures. This calculation incorrectly included \$18 million in pension contributions

**SCHOOL DISTRICT No. 1J, MULTNOMAH COUNTY, OREGON**

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

**YEAR ENDED JUNE 30, 2018**

**SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (Continued)**

**Finding 2017-002 (Continued)**

subsequent to measurement date that had not actually been made. As a result, deferred outflows and net position were overstated in the District's Statement of Net Position by approximately \$18 million.

Corrective Action: The Director of Financial Services has managed CAFR preparation for the 2017-18 fiscal year, including a thorough review of any work prepared by contractors. In addition, her preparation has been reviewed by the CFO.

**Finding 2017-003**

Condition: When the District presented the original trial balance and financial statements for audit, accrued interest was overstated by approximately \$5.6 million. In addition, there were misclassifications within the net position category of approximately \$37 million. The District's internal control over year-end financial statement preparation failed to detect and correct incorrectly calculated accrued interest and net position classifications at year end. As a result of the accrued interest error, liabilities were overstated and net position understated in the District's Statement of Net Position by \$5.6 million. As a result of the net position misclassifications, investment in capital assets and restricted net position were overstated by approximately \$35.5 million and \$1.5 million, respectively and unrestricted net position was understated by approximately \$37 million.

Corrective Action: The Director of Financial Services has managed CAFR preparation for the 2017-18 fiscal year, including a thorough review of any work prepared by contractors. In addition, her preparation has been reviewed by the CFO.

**Finding 2017-004**

Condition: Matching contributions from the District and from in-kind services provided by a subcontractor for the College Ahead Program and Mobilizing for College were incorrectly determined and reported. The errors occurred in the Annual Performance Reports (APR) for the reporting period from October 1, 2015 through September 30, 2016. The matching contributions tested in our sample (7 of 55) were incorrectly calculated or did not have supporting documentation. Our tests determined there were \$20,409 of known and \$82,099 of likely questioned matching contributions reported on the APRs. The District is required to meet its matching contribution requirement by the end of the 7th year of the award. Therefore, future matching contributions could be

**SCHOOL DISTRICT No. 1J, MULTNOMAH COUNTY, OREGON**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**

**YEAR ENDED JUNE 30, 2018**

**SECTION IV – SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (Continued)**

**Finding 2017-004 (Continued)**

adjusted to correct the aforementioned questioned contributions. The control over recording and reporting matching information was not designed to review invoices from external vendors for amounts claimed as matching contributions. In addition, the control failed to identify a spreadsheet calculation error. The District over reported its matching contributions for the College Ahead Program and Mobilizing for College in their Annual Performance Reports.

Corrective Action: District finance and program staff now meet bi-weekly and have instituted joint review of processes and documentation. The District consulted with other large GEAR UP grant holders, culminating in a joint finance/program visit to LA Unified School District, which has a program similar to Portland's and is recognized for their effective management processes around their GEAR UP grant. As a result of the visit, the District has hired a business operations analyst in the GEAR UP program and is implementing new processes, accounting manuals and software. The District is also reestablishing a joint grant management team to improve management processes across all grants.



Rose City Park Grand Opening 2018



Vestal Elementary 2018





## **Portland Public Schools Nondiscrimination Statement**

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Portland Public Schools recognizes the diversity and worth of all individuals and groups and their roles in society.

The District is committed to equal opportunity and nondiscrimination in all its educational and employment activities. The District prohibits discrimination based on race; national or ethnic origin; color; sex; religion; age; sexual orientation; gender expression or identity; pregnancy; marital status; familial status; economic status or source of income; mental or physical disability or perceived disability; or military service.

Board of Education Policy 1.80.020-P

### **Contact Information for Civil Rights Matters**

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District Title VI and Title IX:

Elisa Schorr

Phone: 503-916-3963

District 504:

James Loveland

Phone: 503-916-2000 x71041

American Disabilities Act:

Human Resources Department

Phone: 503-916-3544

### **2017-18 Report on Requirements for Federal Awards Preparation**

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Deputy Superintendent, Business & Operations  
Director of Financial Services

Claire Hertz  
Tracy Pinder, CPA

#### **Grant Accounting**

Financial Operations Manager II  
Sr. Accountant/Analyst  
Sr. Accountant/Analyst

Melissa Ensminger  
Aaron Musk  
Ashley Finch