

**CHARTER SCHOOL OF NEW CASTLE, INC.**  
**(A Component Unit of the State of Delaware)**  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 YEAR ENDED JUNE 30, 2018

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**A. SUMMARY OF AUDITORS' RESULTS**

1. The auditors' report expresses a modified opinion on the financial statements of Charter School of New Castle.
2. No material weaknesses or significant deficiencies relating to the audit of the financial statements reported in the Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Governmental Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Charter School of New Castle, Inc. were disclosed during the audit.
4. No material weaknesses or significant deficiencies related to the audit of the major federal award programs are reported in Independent Auditors' Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards in Accordance With the Uniform Guidance
5. The auditors' report on compliance expresses an unmodified opinion.
6. There are no audit findings that are required to be reported in accordance with requirements under the Uniform Guidance.
7. The programs tested as major programs included:

Program	CFDA
School Breakfast Program (SBP)	10.553
National School Lunch Program (NSLP)	10.555

8. The threshold for distinguishing Types A and B programs was \$750,000, as those terms are defined in the Uniform Guidance.
9. Charter School of New Castle does qualify as a low-risk auditee, as that term is defined in the Uniform Guidance.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None.

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None.

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 YEAR ENDED JUNE 30, 2019

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6. There are no audit findings that are required to be reported in accordance with requirements under the Uniform Guidance.
7. The programs tested as major programs included:

Program	CFDA
21 <sup>st</sup> Century Learning Community Learning Centers	84.287

8. The threshold for distinguishing Types A and B programs was \$750,000, as those terms are defined in the Uniform Guidance.
9. Charter School of New Castle does qualify as a low-risk auditee, as that term is defined in the Uniform Guidance.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None.

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None.