

ACADEMY OF CHARTER SCHOOLS  
**DRAFT - FOR DISCUSSION PURPOSES ONLY**  
 SCHEDULE OF FINDINGS AND RECOMMENDATIONS

**PART A - SUMMARY OF AUDITOR'S RESULTS**

*Financial Statements*

Type of auditor's report issued [unmodified, qualified, adverse, or disclaimer]:

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 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 programs [unmodified, qualified, adverse, or disclaimer]:

Unmodified

Any audit findings disclosed that are required to be reported in accordance under the Uniform Guidance?

\_\_\_\_\_ Yes X No

Identification of major programs:

CFDA Numbers

Name of Federal Program or Cluster

84.282

Charter Schools Program Grants  
 Education Stabilization Fund Under The  
 Coronavirus Aid, Relief, and Economic  
 Security Act

84.425

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

\_\_\_\_\_ Yes X No