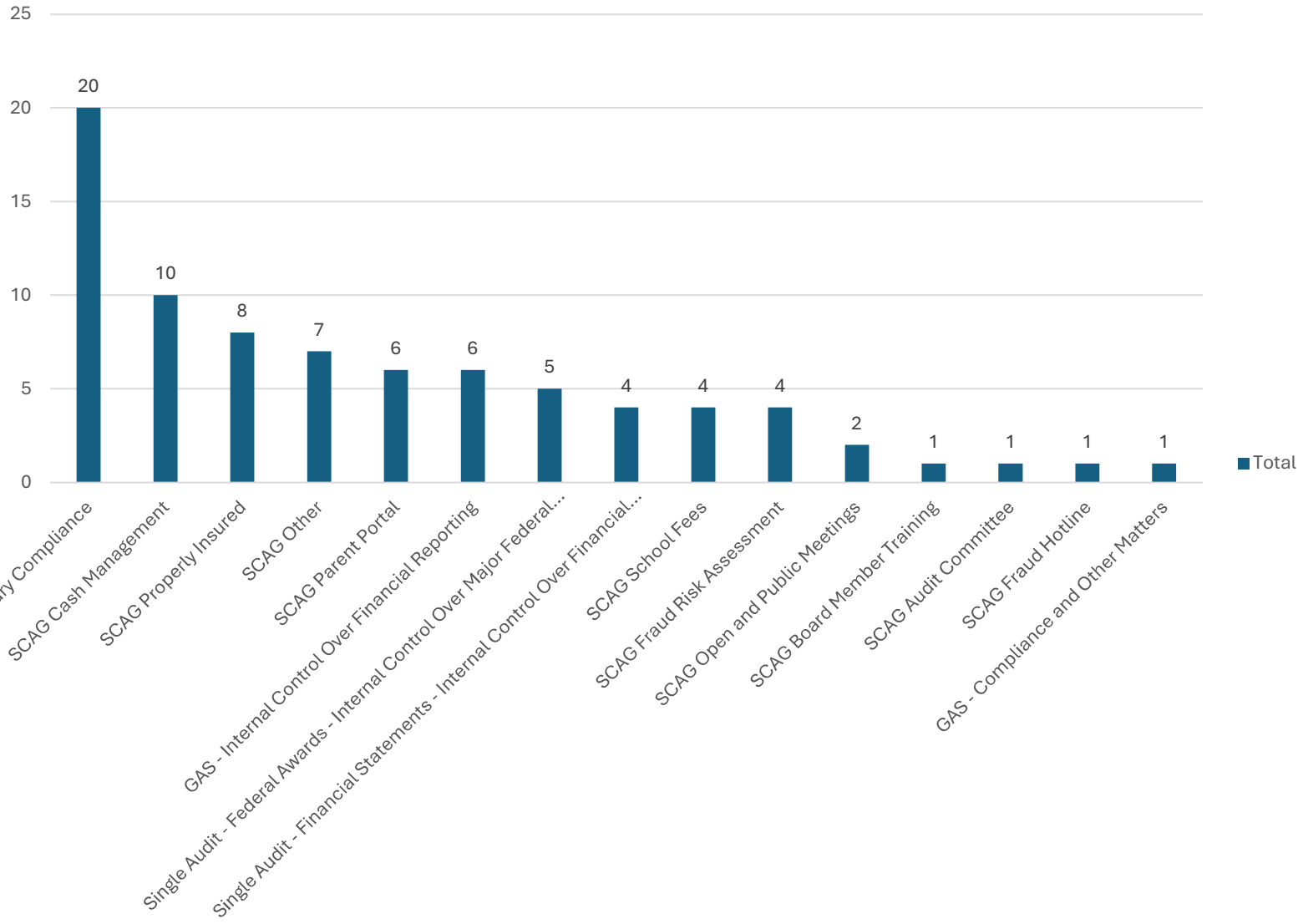


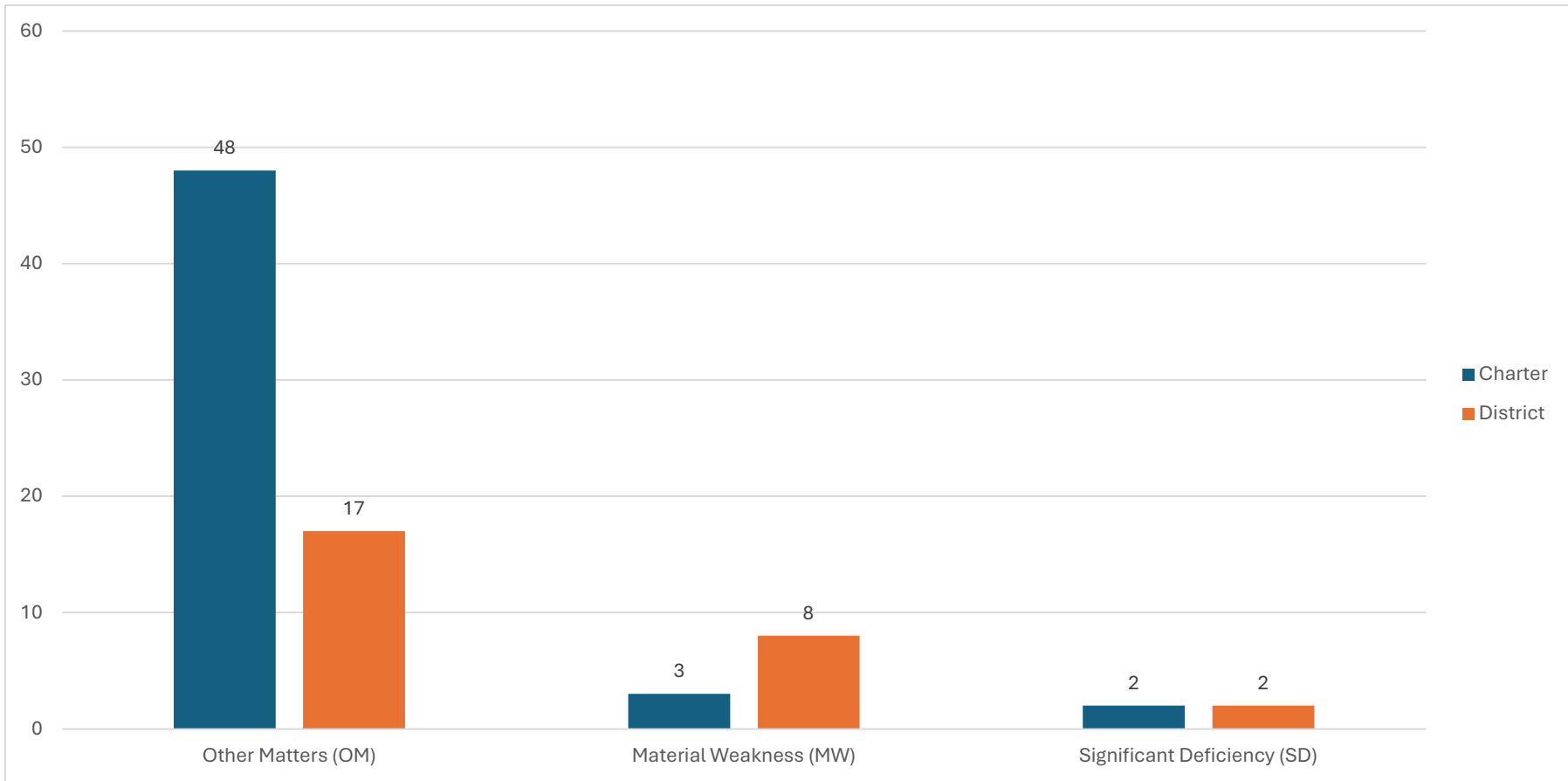
FY25 LEA Audit Findings Summary

Amount of Finding Types



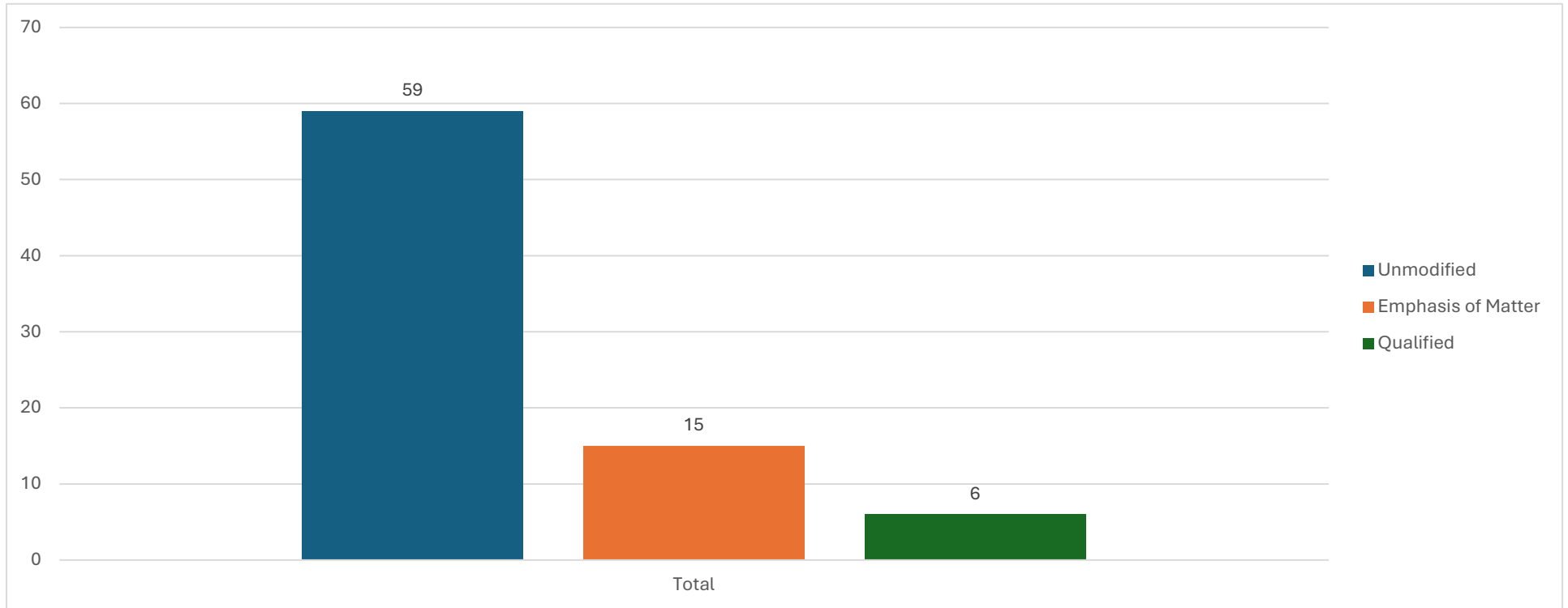
- SCAG stands for State Compliance Audit Guide
- SCAG OTHER findings can largely be attributed to issues with procurement
- GAS stands for Government Auditing Standards

Count of types of findings



- OM are an auditors note highlighting an issue not directly affecting the financial statements fairness, but important enough to warrant attention.
- SD are weakness in internal control less severe than MW, but important enough to merit attention by those responsible for oversight of the financial reporting process.
- MW is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented or detected and corrected in a timely manner.

Audit Opinions of LEAs with Findings



- **Unmodified Opinion:** An unmodified opinion is the auditor’s conclusion that the financial statements are presented fairly, in all material respects, in accordance with the applicable reporting framework.
- **Emphasis of Matter:** An emphasis of matter is a paragraph included in the auditor’s report to draw attention to a significant issue disclosed in the financial statements that is fundamental to users’ understanding but does not affect the opinion.
- **Qualified Opinion:** A qualified opinion is issued when the financial statements are generally presented fairly except for a specific issue that is material but not pervasive.