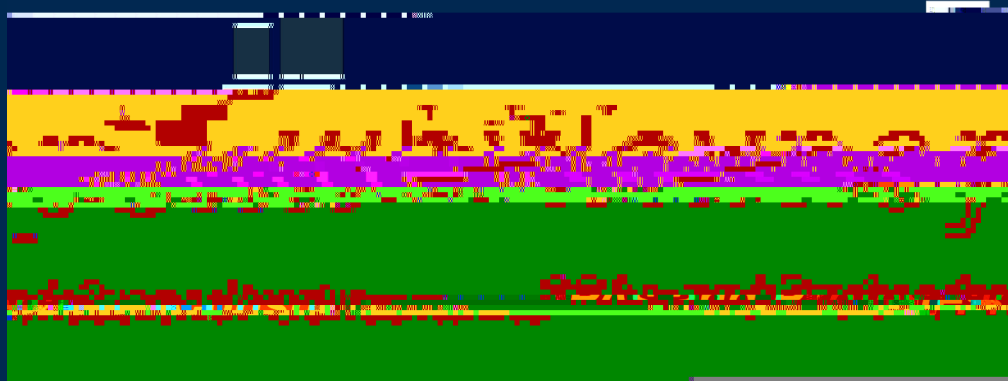


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GALENA PARK  
INDEPENDENT SCHOOL  
DISTRICT

SINGLE AUDIT REPORT

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GALENAPARK INDEPENDENT SCHOOLDISTRICT  
TABLE D



To the Board of Trustees  
Galena Park Independent School District

**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

**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**

To the Board of Trustees  
Galena Park Independent School District

**Report on Compliance for Each Major Federal Program**

**¶      o Ea Mj Pgn**

We have audited Galena Park Independent School District's (the "District") compliance with the types of compliance requirements described in the OMB \_\_\_\_\_ that could have a direct and material effect on each of the District's major federal programs for the year ended August 31, 2023. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District's complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2023.

**Ba b p      o Ea Mj Fd Pgn**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in \_\_\_\_\_ issued by the Comptroller General of the United States ( \_\_\_\_\_ ); and the audit requirements of Title 2 U.S. Part 200,

(Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance provide at the

To the Board of Trustees  
Galena Park Independent School District

**Attest:**                      **Robert A. Adams**  
**CPA**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee.                      s

To the Board of Trustees  
Galena Park Independent School District

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 governmental activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended August 31, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated January 9, 2024, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and











GALENA PARK INDEPENDENT SCHOOL DISTRICT

SCHEDULE OF EXPENSES OF FEDERAL AWARDS

For the Year Ended August 31, 2023

Exhibit K 11

Page 3 of 3

Fund Code	(1) Federal Grantor/ Pass Through Grantor/ Program Title	(2) Assistance Listing Number	(2A) Pass Through Entity Identifying Number	(3) Federal Expenditures
197	U.S. Department of Homeland Security Disaster Grants	97.039	FEMA 4332 DR TX Project 5630	\$ 16,358
199	Pass Through Texas Department of Public Safety Disaster Grants Public Assistance:	97.036	FEMA 4485 DR TX Project 381	<u>130,849</u>
	Total U. S. Department of Homeland Security			<u>147,207</u>
	Total Expenditures of Federal Awards			<u><u>\$ 79,201,384</u></u>



GALENAPARKINDEPENDENT

**GALENA PARK INDEPENDENT SCHOOL DISTRICT**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

For the Year Ended August 31, 2023

Federal regulations, Title 2 U.S. Code

# GALENA PARK INDEPENDENT SCHOOL DISTRICT

## CORRECTIVE ACTION PLAN

For the Year Ended August 31, 2023

Federal regulations, Title 2 U.S. Code of Federal Regulations §200.511 states, "At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan to address each audit finding included in the current year auditor's reports."

### I. Corrective Action Plan

Not applicable