
Frontier International Academy Charter School

Federal Awards Supplemental Information
June 30, 2021

Independent Auditor's Reports

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Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

To the Board of the Academy
Frontier International Academy Charter School

We have audited the financial statements of the governmental activities and the major funds of Frontier International Academy Charter School (the "Academy") as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the Academy's basic financial statements. We issued our report thereon dated October 14, 2021, which contained an unmodified opinion on the financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 14, 2021.

The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis, as required by the Uniform Guidance, and is not a required part of the basic 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 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in black ink that reads "Plante & Moran, PLLC".

October 14, 2021

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

To Management and the Board of the Academy
Frontier International Academy Charter School

We have audited, in accordance with 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 and the major funds of Frontier International Academy Charter School (the "Academy") as of and for the year ended June 30, 2021 and the related notes to the financial statements, which collectively comprise the Academy's basic financial statements, and have issued our report thereon dated October 14, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Academy's internal control over financial reporting (internal control) as a basis for designing 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 Academy's internal control. Accordingly, we do not express an opinion on the effectiveness of the Academy'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 Academy'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. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Academy'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 financial statements. 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*.

To Management and the Board of the Academy
Frontier International Academy Charter School

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 Academy'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 Academy's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Moran, PLLC

October 14, 2021

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required
by the Uniform Guidance

Independent Auditor's Report

To the Board of the Academy
Frontier International Academy Charter School

Report on Compliance for Each Major Federal Program

We have audited Frontier International Academy Charter School's (the "Academy") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on the Academy's major federal program for the year ended June 30, 2021. The Academy's major federal program is identified in the summary of 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 program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Academy'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* (the "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 Academy'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 Academy's compliance.

Opinion on Each Major Federal Program

In our opinion, the Academy complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the Academy 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 Academy'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 Academy's internal control over compliance.

To the Board of the Academy
Frontier International Academy Charter School

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 a 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been 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.

Plante & Moran, PLLC

October 14, 2021

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	CFDA Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2020	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2021	Current Year Cash Transferred to Subrecipients
Clusters:										
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education:										
Noncash Assistance (Commodities):										
National Lunch Program Commodities 2020-21	N/A	10.555	\$ 29,258	\$ -	\$ -	\$ -	\$ 27,975	\$ 27,975	\$ -	\$ -
Cash Assistance - National School Lunch Program 2020-21	211960	10.555	208,616	-	-	-	208,616	208,616	-	-
National School Lunch Program subtotal (incl. commodities)			237,874	-	-	-	236,591	236,591	-	-
National School Breakfast Program 2020-21	211970	10.553	130,965	-	-	-	130,965	130,965	-	-
Total Child Nutrition Cluster			368,839	-	-	-	367,556	367,556	-	-
Special Education Cluster - U.S. Department of Education - Passed through the Wayne County ISD - IDEA Flowthrough:										
IDEA Flowthrough 1920	200450	84.027	44,000	44,000	11,149	-	11,149	-	-	-
IDEA Flowthrough 2021	210450	84.027	80,919	-	-	-	42,137	80,919	38,782	-
Total Special Education Cluster			124,919	44,000	11,149	-	53,286	80,919	38,782	-
Total Clusters			493,758	44,000	11,149	-	420,842	448,475	38,782	-
Other federal awards:										
U.S. Department of Education - Passed through the Michigan Department of Education:										
Title I, Part A:										
Title I, Part A 1920	201530	84.010	383,027	383,027	83,027	-	83,027	-	-	-
Title I, Part A 2021	211530	84.010	489,403	-	-	-	330,000	454,658	124,658	-
Total Title I, Part A			872,430	383,027	83,027	-	413,027	454,658	124,658	-
Title II, Part A - Improving Teacher Quality 1920	200520	84.367A	61,197	2,324.00	2,324.00	-	61,197	58,873	-	-
Title III, Limited English:										
Title III, Limited English - 1920	200580	84.365A	34,666	24,179	4,179	-	4,179	-	-	-
Title III, Limited English - 2021	210580	84.365A	66,057	-	-	-	50,000	66,057	16,057	-
Total Title III, Limited English			100,723	24,179	4,179	-	54,179	66,057	16,057	-
Title IV, Part A SSAE:										
Title IV, Part A SSAE 1920	200750	84.424A	14,374	10,800	800	-	800	-	-	-
Title IV, Part A SSAE 2021	210580	84.424A	48,409	-	-	-	27,500	36,882	9,382	-
Total Title IV, Part A SSAE			62,783	10,800	800	-	28,300	36,882	9,382	-
Charter Schools Planning:										
Charter Schools Planning 1819	190610 - 192011	84.282A	325,000	325,000	25,000	-	25,000	-	-	-
Charter Schools Planning 1819	190610 - 192012	84.282A	417,440	-	-	-	292,440	341,126	48,686	-
Total Charter Schools Planning			742,440	325,000	25,000	-	317,440	341,126	48,686	-

Frontier International Academy Charter School

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

Federal Agency/Pass-through Agency/Program Title	Pass-through Entity Identifying Number	CFDA Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2020	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2021	Current Year Cash Transferred to Subrecipients
Other federal awards (continued):										
U.S. Department of Education (continued):										
Education Stabilization Fund Program:										
COVID-19 ESSER Formula Fund I	203710	84.425D	\$ 313,191	\$ -	\$ -	\$ -	\$ 270,000	\$ 311,818	\$ 41,818	\$ -
COVID-19 ESSER Education Equity Fund I	203720	84.425D	44,389	-	-	-	30,000	44,389	14,389	-
Total ESSER			357,580	-	-	-	300,000	356,207	56,207	-
COVID-19 Governor's Emergency Education Relief Fund (GEER)	201200	84.425C	119,272	-	-	-	80,000	110,792	30,792	-
Total Education Stabilization Fund Program		84.425	476,852	-	-	-	380,000	466,999	86,999	-
Total U.S. Department of Education noncluster programs			2,316,425	745,330	115,330	-	1,254,143	1,424,595	285,782	-
Coronavirus Relief Fund - U.S. Department of the Treasury - Passed through Michigan Department of Education:										
COVID-19 11p - CRF School Aid	20-21	21.019	263,501	-	-	-	263,501	263,501	-	-
COVID-19 103(2) - District COVID-19 Costs	20-21	21.019	9,275	-	-	-	9,275	9,275	-	-
Total CRF passed through Michigan Department of Education		21.019	272,776	-	-	-	272,776	272,776	-	-
U.S. Department of Agriculture - Child Nutrition Discretionary Grants Limited Availability NSLP Equipment Assistance Grant 1920										
	181991	10.579	23,000	22,919	22,919	-	22,919	-	-	-
Total federal awards			\$ 3,105,959	\$ 812,249	\$ 149,398	\$ -	\$ 1,970,680	\$ 2,145,846	\$ 324,564	\$ -

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Frontier International Academy Charter School (the "Academy") under programs of the federal government for the year ended June 30, 2021. The information in the 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* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Academy, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Academy.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement, except for expenditures related to CFDA 21.019, Coronavirus Relief Fund (CRF). CRF does not apply the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, but rather applies the U.S. Department of the Treasury's guidance and frequently asked questions as outlined in the 2020 Compliance Supplement Addendum.

The Academy has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

Note 3 - Grant Auditor Report

Management has utilized the Cash Management System (CMS) Grant Auditor Report in preparing the schedule of expenditures of federal awards. Unreconciled differences, if any, have been disclosed to the auditor.

Note 4 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance.

Frontier International Academy Charter School

Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes X None reported

Noncompliance material to financial statements noted? Yes X None reported

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes X None reported

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 2 CFR 200.516(a)? Yes X No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
84.010	Title I, Part A

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X Yes No

Section II - Financial Statement Audit Findings

Current Year None

Section III - Federal Program Audit Findings

Current Year None