State Superintendent *of* Public Instruction
Oklahoma State Department *of* Education

SUPERINTENDENT SHAWN TENNYSON
BEGGS PUBLIC SCHOOLS
1201 WEST NINTH STREET
BEGGS, OK 74421

561004

Dear Superintendent Tennyson:

Each year districts are required to submit an independent audit. The audit must be made in accordance with State Statutes and Oklahoma Administrative Codes, and when applicable in accordance with Uniform Guidance 2 C.F.R. Part 200.

The total amount of federal expenditures determines the type and submission deadline for each district's audit. If a district had federal expenditures totaling **more than $1,000,000** during a fiscal year, the district is required to submit a single (program specific) audit in accordance with Uniform Guidance 2 C.F.R Part 200. According to Uniform Guidance 2 C.F.R. Part 200 audit requirements, the audit shall be submitted within the earlier of 30 days after receipt of the auditor's report, or ***nine months after the end of the audit period***, unless a longer period is agreed to in advance by the cognizant or oversight agency. Districts that have more than $750,000 reported in federal expenditures must have their audits submitted to this office no later than **March 31, 2026.**

If your district expended **less than $1,000,000** in federal funds, Oklahoma Statutes Title 70 § 22-103 requires each school district in the state to provide for and cause to be made an annual audit. The deadline for submitting these audits to this office is no later than **April 30, 2026.**

To determine the federal expenditures for fiscal year 2025, the Oklahoma Cost Accounting System (OCAS) expenditure information submitted and certified by the district is used along with the Commodities information provided by the Oklahoma Department of Human Services (DHS). A complete list of your districts expenditures reported using Project Codes 421 through 798 are listed on page 2.

If you feel this information is incorrect, please contact our office immediately. Otherwise, we will expect your district's audit to comply with the applicable audit requirements.

A copy of the audit, including a signed and notarized copy of the Audit Acknowledgement Page, must be sent to the Oklahoma State Department of Education within 30 days from its presentation as stated in Oklahoma Statute Title 70 § 22-108. The audit **will not** be considered as "complete and received" without the acknowledgement page.

Please note that according to state law and federal guidance that a delay in submission of audits will result in withholding of funds.

We appreciate your consideration and cooperation in this matter. If you have any questions, please contact me at (405) 522-0275.

Sincerely,

Katherine Black

Katherine Black, Executive Director
Financial Accounting/OCAS/Audits

56I004: BEGGS

Project Code	Description	Total Exp
511	T1-PART A BASIC	$354,042.24
552	Title IV A STDNT SPPRT & ACDMC ENRCHMNT FORM GRANT	$21,022.59
561	T7-PT. A INDIAN ED.	$87,477.54
563	J-O'MALLEY PROGRAM	$21,660.00
613	SPECIAL ED PRO DEVLP OSDE SPONSORED	$1,160.00
621	FLOW THROUGH	$232,648.22
641	PRESCHOOL 3-5	$3,658.99
725	ARP ESSER III – OKLAHOMA PAID STUDENT TEACHER STIP	$1,749.00
726	ARP ESSER III - SCIENCE OF READING	$1,291.80
763	LUNCHES	$297,781.93
764	BREAKFASTS	$102,487.68
	COMMODITIES REPORTED TO SDE FROM DHS	$39,683.66
	TOTAL:	**$1,164,663.65**

Includes Project Codes 421 - 798