

Mountain View Whisman School District

Audit Report 2017

Independent Auditors' Report

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Mountain View Whisman School District, as of June 30, 2016, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America. (page 2)

Unmodified Opinion

Other Opinions

- Financial Statements – Financial Reporting – **Unmodified**
- Federal Awards – **Unmodified**
- State Awards – **Unmodified**

Best Opinion You Can Get!

Financial Statements

- No material weakness identified
- However, a significant deficiency was identified
 - Finding #2017-001
- There was no non-compliance material to the financial statements

Federal Compliance

- For the 2016-17 year, the IDEA Special Education Cluster was tested.
 - No material weaknesses identified
 - No significant deficiencies reported

State Compliance

- A total of 18 State Compliance Program areas were tested including
 - Attendance
 - Instructional time
 - School accountability report card
 - Unduplicated local control funding formula pupil counts
 - Local control and accountability plan
- No material weaknesses identified
- No significant deficiency was identified

FINDING#2017-001: ASSOCIATED STUDENT BODY (ASB) FUNDING

Criteria: Maintaining sound internal control procedures over cash receipts, cash disbursements, bank reconciliations and minutes of council meetings reduces the opportunity for irregularities to go undetected. The Fiscal Crisis & Management Assistance Team (FCMAT) Associated Student Body Accounting Manual & Desk Reference outlines proper internal control procedures for associated student body accounts to follow.

Condition: Through our testing of the school site ASB account at Crittenden Middle School, we noted the following internal control deficiencies:

Crittenden Middle School

- *Two out of five cash deposits had insufficient supporting documentation to reconcile amounts collected from event proceeds to the amount deposited.*

Recommendation: We recommend that the District provide each student body account clerk with the latest FCMAT Associated Student Body Accounting Manual & Desk Reference and reinforce the importance for sound internal control procedures to be implemented.

District Response: The District provided the FCMAT ASB Accounting Manual and Desk Reference when we conducted an ASB best practices training to both middle schools in August 2016. The goal was to ensure both middle schools follow best practices in ASB accounting procedures. With the 2017-001 finding, the District staff will meet with Crittenden staff members to review that current practices at Crittenden and ASB best practices are congruent.

Prior Year Audit Findings

- Finding #2016-1: Associated Student Body
 - Recommendation Partially Implemented
- Finding #2016-2: District Credit Cards
 - Recommendation Implemented
- Finding #2016-3: After School Education & Safety (ASES) Program
 - Recommendation Implemented