

# MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT

FINANCIAL AUDIT PRESENTATION

FISCAL YEAR ENDING JUNE 30, 2020

PRESENTED BY: KYLE MONTGOMERY, CPA

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# Audit Report

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## **The District's responsibility:**

- Design and implement effective internal controls
- Preparation and fair presentation of the financial statements

## **The Auditor's (CW's) responsibility:**

- To obtain reasonable assurance that financial statements are materially correct and provided related audit opinion(s)
- Opinion does not address the financial condition of the District


# Independent Auditors' Report

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## Unmodified Opinion (best possible audit opinion)

Page 1, final paragraph:

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, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended **in accordance with accounting principles generally accepted in the Unified States of America.**



# Internal Control Over Financial Reporting

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## Financial Statements, Internal Control Over Financial Reporting with Government Auditing Standards :

- Significant deficiencies: None Reported
- Material Weakness: No

*\*This is outlined in the report that begins on page 67.*

# Additional Opinion – Federal Compliance

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## Compliance for Federal program and Internal Control Over Compliance :

Major program tested:

- Coronavirus Relief Fund (CRF): Learning Loss Mitigation
  - Unmodified Opinion
  - Significant deficiencies: None report
  - Material Weakness: No

*\*This is outlined in the report that begins on page 69.*

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# Additional Opinion – State Compliance

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## Report on State Compliance:

Attendance	K-3 Grade Span Adjustment
Teacher Certification & Misassignments	Transportation Maintenance of Effort
Kindergarten Continuance	Comprehensive School Safety Plans
Instructional Time	California Clean Energy Jobs Act
Instructional Materials	ASES
Admin Teacher Ratio	Proper Expenditure of EPA Funds
Classroom Teacher Salaries	Unduplicated LCFF Pupil Counts
Gann Limit Calculation	Local Control and Accountability Plan
School Accountability Report Card	

- Unmodified Opinion
- Significant deficiencies: None Reported
- Material Weakness: No

*\*This is outlined in the report that begins on page 71.*