

MOUNTAIN VIEW WHISMAN SCHOOL DISTRICT

FINANCIAL AUDIT PRESENTATION

FISCAL YEAR ENDING JUNE 30, 2021

PRESENTED BY: KYLE MONTGOMERY, CPA



Audit Opinions

The audit report provides opinions in three areas:

- **Financial statements**
 - **Additional report on internal control over financial reporting is included**
- **Federal compliance**
- **State compliance**

Independent Auditors' Report

Opinion on the financial statements: Unmodified

Opinions

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, 2021, 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.

**This is outlined in the final paragraph of page 1.*

Report on Internal Control Over Financial Reporting

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 66.*

Additional Opinion – Federal Compliance

Opinion on compliance for each major federal program: Unmodified

Opinion on Each Major Federal Program

In our opinion, Mountain View Whisman School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

**This is outlined in the final paragraph of page 68.*

Major programs tested:

- Coronavirus Relief Fund (CRF): Learning Loss Mitigation
- Child Nutrition Cluster
 - Significant deficiencies: None report
 - Material Weakness: No

Additional Opinion – State Compliance

Opinion on State Compliance: Unmodified

Opinion on State Compliance

In our opinion, Mountain View Whisman School District complied, in all material respects, with the types of compliance requirements referred to above that are applicable to the state programs noted in the table below for the year ended June 30, 2021.

**Final paragraph of page 70.*

- Significant deficiencies: None Reported
- Material Weakness: No

Additional Opinion – State Compliance (continued)

Report on State Compliance: Procedures Performed

Attendance & Distance Learning	K-3 Grade Span Adjustment
Teacher Certification & Misassignments	Comprehensive School Safety Plans
Kindergarten Continuance	California Clean Energy Jobs Act
Instructional Time	Proper Expenditure of EPA Funds
Instructional Materials	Unduplicated LCFF Pupil Counts
Admin. Employee to Teacher Ratio	School Accountability Report Card
Classroom Teacher Salaries	Gann Limit Calculation

**This is outlined in detail on page 71.*

Summary of Auditors' Results

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Non-compliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major program:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)?	<u>No</u>
Identification of major programs:	

<u>AL Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425C, 84.425D	Education Stabilization Fund Discretionary Grants
10.553, 10.555, 10.559	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 750,000</u>
Auditee qualified as low-risk auditee?	<u>Yes</u>

STATE AWARDS

Internal control over state programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>None Reported</u>
Type of auditors' report issued on compliance for state programs:	<u>Unmodified</u>

**This schedule is presented on page 72.*