

# TAMALPAIS UNION HIGH SCHOOL DISTRICT

FINANCIAL AUDIT PRESENTATION  
FISCAL YEAR ENDING JUNE 30, 2019

PRESENTED BY: SARAH FIEHLER

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# Audit Report

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

- Effective internal controls
- Financial statements
- Prepare and manage the budget

## **The Auditor's responsibility:**

- Opinion-reasonable assurance that financial statements are materially correct
- Opinion does not address the financial condition of the District
- Issued **unmodified opinion** (best opinion you can get)

# Independent Auditors' Report

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## Unmodified Opinion (best opinion you can get)

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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 Tamalpais Union High School District, as of June 30, 2019, 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 : Cash, Accounts Receivable, Capital Assets, Accounts Payable, Long Term Debt, Journal Entry Process**

- Significant deficiency - No
- Material Weakness - No

# Additional Opinion - Federal

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

Major program tested were:

- Special Education Cluster
  - Unmodified Opinion (Best Opinion Possible)
  - Significant deficiency – No
  - Material Weakness – No

# Additional Opinion - State

## Report on State Compliance:

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Attendance

Teacher Certification and Misassignments

Independent Study

Continuation Education

Instructional Time

Instructional Materials

Ratios of Administrative Employees to Teachers

Classroom Teacher Salaries

Gann Limit Calculation

School Accountability Report Card

Transportation Maintenance of Effort

Comprehensive School Safety Plan

California Clean Energy Jobs Act

Proper Expenditure of EPA Funds

Unduplicated LCFF Pupil Counts

Local Control and Accountability Plan

- Unmodified Opinion (Best Opinion Possible)
- Significant deficiency – Yes
- Material Weakness - No

# Audit Findings – Current Year and Prior Year Follow Up

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## State Compliance Findings

- Finding #2019-001: Comprehensive School Safety Plan

## Prior Year Findings (2017-18 Year)

- Finding #2018-001: Cash in County Treasury – **IMPLEMENTED**
- Finding #2018-002: Unduplicated Local Control Funding Formula Pupil Count - **IMPLEMENTED**
- Finding #2018-003: Attendance Reporting - **IMPLEMENTED**