Audit Report

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

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

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

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.*
Additional Opinion – State Compliance

Report on State Compliance:

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

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

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