

PASO ROBLES JOINT UNIFIED SCHOOL DISTRICT

FINANCIAL AUDIT PRESENTATION

FISCAL YEAR ENDING JUNE 30, 2021

PRESENTED BY: MICHAEL ASH

Audit Report

The School District's responsibility:

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

The Auditor's (CWA'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

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, the business-type activities, each major fund, and the aggregate remaining fund information of Paso Robles Joint Unified School District, as of June 30, 2021, 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 United States of America.**

Internal Control Over Financial Reporting

Financial Statements, Internal Control Over Financial Reporting required by Government Auditing Standards : Cash, Accounts Receivable, Capital Assets, Accounts Payable, Associated Student Body, Long Term Debt, Journal Entry Process

- Significant deficiencies – No
- Material Weakness – No

Additional Opinion - Federal

Compliance for Federal program and Internal Control Over Compliance :

Major programs tested were:

- Education Stabilization Fund
- Coronavirus Relief Fund
- Child Nutrition Cluster
 - Unmodified Opinion (Best Opinion Possible)
 - Significant deficiency – No
 - Material Weakness – No

Additional Opinion - State

Report on State Compliance:

Attendance and Distance Learning	K-3 Grade Span Adjustment
Teacher Certification & Misassignments	School Accountability Report Card
Kindergarten Continuance	Comprehensive School Safety Plan
Instructional Time	California Clean Energy Jobs Act
Instructional Materials	Gann Limit Calculation
Admin Teacher Ratio	Proper Exp. Of EPA Funds
Classroom Teacher Salaries	Unduplicated LCFF Pupil Count

- Unmodified Opinion (Best Opinion Possible)
- Significant deficiencies – Yes
 - Finding #2021-001: Unduplicated Pupil Counts (Pages 80-81)
- Material Weakness – No