

Mt. Diablo Unified School District

Audit Report

For the Fiscal Year Ended June 30, 2014

Nellie Meyer, Ed.D., Superintendent

Nance Juner, Fiscal Services Director

Audit Report for FY 2013/14

New audit firm-Nigro & Nigro, PC

- Audit Report issued as Unmodified for all areas
 - Financial Statements
 - Federal Awards
 - State Awards

Auditor's Review

Auditor's consideration of internal control:

Deficiency in internal control exists when the design or operation of a control does not allow management or employees to prevent, detect or correct misstatements on a timely basis

- Material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement would not be prevented, detected and corrected on a timely basis.
- Significant deficiency is a deficiency, or a combination of deficiencies, that is less severe than a material weakness, yet important enough to merit attention.

Findings & Questioned Costs

- Financial Statement Findings
 - ASB Oversight (Material Weakness)
 - ASB Controls (Significant Deficiency)
 - Year End Closing (Material Weakness)
- Federal Awards Findings
 - None!
- State Award Findings
 - CALPADS Unduplicated Pupil Count (Compliance Questioned Costs)
 - ADA for Independent Study (Compliance Questioned Costs)

District Response

- We already have started working on implementing the processes, procedures and collaboration with the different departments to ensure needed systems of internal control are put in place.

Questions?