

PIEDMONT UNIFIED SCHOOL DISTRICT

M E M O R A N D U M

TO: Board of Education

FROM: Dr. Donald Evans, Interim Superintendent
Ruth Alahydoian, Chief Financial Officer

DATE: January 11, 2023

RE: Financial Audit Report for Fiscal Year Ending June 30, 2022

Purpose:

The independent Certified Public Accountant (CPA) firm that audited the District's financial books and accounts and prepared the audit report for the fiscal year that ended June 30, 2022, will present the audit and answer questions.

Background:

Education Code Section 41020 requires each school district to contract with a qualified CPA firm for an audit of their books and accounts, including an audit of income and expenditures by source of funds. The CPA firm is required to file the report with the county superintendent of schools, the California Department of Education, and the State Controller's Office by December 15 of the next fiscal year. The school board is required to review the report at a public school board meeting.

The audit complies with Governmental Auditing Standards (issued by the Comptroller General of the United States) and the Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting (issued by the Education Audit Appeals Panel and the State Controller's Office).

The Piedmont Unified School District's audit report will be presented by Christy White of Christy White, Inc.

No material weaknesses or significant deficiencies were identified by the auditors, however, they identified a finding in their review of state programs. The plan for the Expanded Learning Opportunities Grant (ELOG) was required to be sent to the Alameda County Office of Education within 5 business days of the board's approval. The District sent the report within 7 days.

Recommendation:

Review and accept the audit report for fiscal year ending June 30, 2022.