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Santa Cruz City Schools

Audit Results for the year ended
June 30, 2020

March 10, 2021



Scope

- District Audit Report
 - Financial Statement audit
 - Uniform Guidance audit (Federal)
 - CA State Compliance audit
- Measure A and Measure B General Obligation Bonds
 - Financial Statement audit
 - Performance Audit

NOTE: Audits of California K-12 School Districts and General Obligation Bonds must follow the Education Audit Appeals Panel (EAAP) Audit Guide and related appendices, released annually.

Required Communications

- There were no difficulties encountered with management
- There were no disagreements with management
- No consultation with other accountants
- No significant or adverse events require your attention in connection with the completion of the audit
- No required audit adjustments to record.

Results – District-Wide Audit

Type of Opinion	Results / Questioned Cost
Financial Statements	Unmodified
Federal Compliance	Unmodified
State Compliance	Unmodified

Results – Measure A and Measure B

Type of Opinion	Results / Questioned Cost
Financial Statements	Unmodified
Performance Audits	No noncompliance to report

Summary of Results:

Measure A Performance Audit Results:

- Total Expenditures: \$24,601,769
- Total Tested Items: \$5,999,896 (~24.4% coverage)

Measure B Performance Audit Results:

- Total Expenditures: \$14,278,056
- Total Tested Items: \$2,854,704 (~20.0% coverage)

Conclusion

- The District's financial statements, and the Measure A and Measure B GO Bond Financial Statements were presented fairly, in all material respects
- No audit adjustments
- No reportable audit findings related to internal controls or compliance
- Management and staff were prepared and appropriately responded to audit requests
- The District's audit report will be filed with the State Controller's Office before the March 31, 2021 reporting deadline

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