

WESTWOOD COMMUNITY SCHOOL DISTRICT

**FEDERAL AWARDS
SUPPLEMENTAL INFORMATION**

JUNE 30, 2017

WESTWOOD COMMUNITY SCHOOL DISTRICT

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INDEPENDENT AUDITOR'S REPORT

To the Board of Education of
Westwood Community School District
Dearborn Heights, Michigan

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Westwood Community School District (the School District) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements. We issued our report thereon dated October 27, 2017 which contained unmodified opinions on the financial statements of the governmental activities, each major fund and the aggregate remaining fund information. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements.

The accompanying schedule of expenditures of federal awards and reconciliation of the financial statements' federal revenue with the schedule of expenditures of federal awards are presented for purposes of additional analysis as required by the Title 2 U.S. Code of Federal Regulation Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and the reconciliation of the financial statements' federal revenue with the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Alan C. Young & Assoc.

Detroit, Michigan
October 27, 2017



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Education of
Westwood Community School District
Dearborn Heights, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Westwood Community School District (the School District) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements and have issued our report thereon dated October 27, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the School District's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2017-002 to be a material weakness.

A significant deficiency is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2017-001 to be a significant deficiency.

**Independent Auditor's Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an
Audit of Financial Statements Performed in Accordance
With Government Auditing Standards
(Continued)**

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

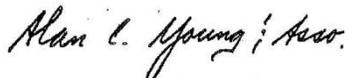
School District's Response to Findings

The management of the School District's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The School District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

We noted certain matters that we have reported to management of the School District in a separate letter dated October 27, 2017.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Detroit, Michigan
October 27, 2017



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education of
Westwood Community School District
Dearborn Heights, Michigan

Report on Compliance for each Major Federal Program

We have audited the Westwood Community School District's (the School District) compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the School District's major federal programs for the year ended June 30, 2017. The School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the School District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for federal awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School District's compliance.

**Independent Auditor's Report on Compliance
for Each Major Program and on Internal Control
over Compliance Required by the Uniform Guidance
(Continued)**

Opinion on Each of the Major Federal Programs

In our opinion, the School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Report on Internal Control over Compliance

Management of the School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Detroit, Michigan
October 27, 2017

WESTWOOD COMMUNITY SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards Year Ended June 30, 2017

Program Title/Project Number	Grant/ Project Number	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2016	Adjustments and Transfers	Federal Funds/ Payments In-Kind	Expenditures	Accrued Revenue June 30, 2017	Current Year Cash Transferred to Subrecipient
CLUSTERS:										
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education:										
<u>Noncash Assistance (Commodities) -</u>										
National School Lunch Program Entitlement Commodities - 2016-17	N/A	10.555	\$ 64,373	\$ -	\$ -	\$ -	\$ 64,373	\$ 64,373	\$ -	\$ -
<u>Cash Assistance:</u>										
National School Lunch Program - 2015-16	161960	10.555	626,860	626,860	39,130	-	39,130	-	-	-
National School Lunch Program - 2016-17	171960	10.555	642,865	-	-	-	642,865	642,865	-	-
National School Lunch Program (Including Commodities) Subtotal			1,334,098	626,860	39,130	-	746,368	707,238	-	-
National School Breakfast Program - 2015-16	161970	10.553	334,195	334,195	21,601	-	21,601	-	-	-
National School Breakfast Program - 2016-17	171970	10.553	344,944	-	-	-	344,944	344,944	-	-
National School Breakfast Program Subtotal			679,139	334,195	21,601	-	366,545	344,944	-	-
Summer Food Service Program for Children - 2015-16	150900	10.559	7,174	7,174	361	-	361	-	-	-
Summer Food Service Program for Children - 2016-17	160900	10.559	7,932	-	-	-	6,729	7,932	1,203	-
Summer Food Program for Children Subtotal			15,106	7,174	361	-	7,090	7,932	1,203	-
Child Nutrition Limited Discretionary Grants Limited Availability	141991	10.579	6,500	-	-	-	6,500	6,500	-	-
			6,500	-	-	-	6,500	6,500	-	-
Total Child Nutrition Cluster			2,034,843	968,229	61,092	-	1,126,503	1,066,614	1,203	-
Special Education Cluster - U.S. Department of Education - Passed through the Wayne County Regional Educational Service Agency:										
IDEA Flowthrough:										
IDEA Flowthrough 1516	160450	84.027A *	611,856	611,856	214,987	-	214,987	-	-	-
IDEA Flowthrough 1617	170450	84.027A *	616,140	-	-	-	462,807	616,144	153,337	-
IDEA Flowthrough Subtotal			1,227,996	611,856	214,987	-	677,794	616,144	153,337	-
Preschool Incentive 1617	170460	84.173A *	14,925	-	-	-	14,925	14,925	-	-
Preschool Incentive Subtotal			14,925	-	-	-	14,925	14,925	-	-
Total Special Education Cluster			1,242,921	611,856	214,987	-	692,719	631,069	153,337	-

See notes to Schedule of Expenditures of Federal Awards.

WESTWOOD COMMUNITY SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards Year Ended June 30, 2017 (Continued)

Program Title/Project Number	Grant/ Project Number	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2016	Adjustments and Transfers	Federal Funds/ Payments In-Kind	Expenditures	Accrued Revenue June 30, 2017	Current Year Cash Transferred to Subrecipient
OTHER FEDERAL AWARDS:										
Passed through the Michigan Department of Education:										
Fresh Fruit and Vegetable Program:										
Fresh Fruit and Vegetable Program 1617	1609V0	10.582	2,040	-	-	-	2,040	2,040	-	-
Fresh Fruit and Vegetable Program 1617	170950	10.582	46,392	-	-	-	37,122	46,392	9,270	-
Total Fresh Fruit and Vegetable Program			48,432	-	-	-	39,162	48,432	9,270	-
Title I, Part A - Improving Basic Programs:										
Title I, Part A 1516	161530	84.010 *	1,892,930	1,380,015	205,783	-	430,247	224,464	-	-
Title I, Part A 1617	171530	84.010 *	1,807,797	-	-	-	1,281,751	1,473,752	192,001	-
Total Title I, Part A			3,700,727	1,380,015	205,783	-	1,711,998	1,698,216	192,001	-
Title II, Part A - Teacher and Principal Training and Recruiting										
Title II, Part A 1516	160520	84.367	501,022	229,289	45,738	-	271,673	225,935	-	-
Title II, Part A 1617	170520	84.367	283,301	-	-	-	61,583	67,220	5,637	-
Total Title II, Part A			784,323	229,289	45,738	-	333,256	293,155	5,637	-
Title III, Part A - English Language Acquisition										
Title III, Part A 1617	NA	84.365	-	-	-	-	3,907	234	(3,673)	-
Total Title II, Part A			-	-	-	-	3,907	234	(3,673)	-
Total Noncluster Programs Passed through Michigan Department of Education			4,533,482	1,609,304	251,521	-	2,088,323	2,040,037	203,235	-

See notes to Schedule of Expenditures of Federal Awards.

WESTWOOD COMMUNITY SCHOOL DISTRICT

Schedule of Expenditures of Federal Awards Year Ended June 30, 2017 (Continued)

Program Title/Project Number	Grant/ Project Number	CFDA Number	Approved Awards Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2016	Adjustments and Transfers	Federal Funds/ Payments In-Kind	Expenditures	Accrued Revenue June 30, 2017	Current Year Cash Transferred to Subrecipient
OTHER FEDERAL AWARDS (Continued):										
Passed through the Dearborn Heights School District # 7										
Carl D. Perkins	2015-16	84.048A	24,857	24,857	4,350	-	4,350	-	-	-
Carl D. Perkins	2016-17	84.048A	-	-	-	-	21,014	24,190	3,176	-
Total Carl D. Perkins			24,857	24,857	4,350	-	25,364	24,190	3,176	-
Total Noncluster Programs Passed through the Dearborn Heights School District # 7			24,857	24,857	4,350	-	25,364	24,190	3,176	-
Passed through the Wayne County Regional Educational Service Agency										
Medicaid Outreach Medical Assistance Program	NA	93.778	5,177	5,177	2,656	-	7,617	4,961	-	-
Total Noncluster Programs Passed through the Wayne County Regional Educational Service Agency			5,177	5,177	2,656	-	7,617	4,961	-	-
U.S. Department of Defence										
R.O.T.C. Program	2015-2016	12.002	66,503	66,503	(1,124)	-	-	1,124	-	-
R.O.T.C. Program	2016-2017	12.002	-	-	-	-	67,397	67,397	-	-
Total U.S. Department of Defense			66,503	66,503	(1,124)	-	67,397	68,521	-	-
TOTAL FEDERAL AWARDS			\$ 7,907,783	\$ 3,285,926	\$ 533,482	\$ -	\$ 4,007,923	\$ 3,835,392	\$ 360,951	\$ -

See notes to Schedule of Expenditures of Federal Awards.

WESTWOOD COMMUNITY SCHOOL DISTRICT

Reconciliation of Basic Financial Statements Federal Revenue with Schedule of Expenditures Of Federal Awards Year Ended June 30, 2017

Revenue from Federal Sources - as Reported on Financial Statements (Includes all funds)	\$ 3,820,144
QZAB Bond Rebates, Recorded as Federal Revenue in the Financial Statements, not to be included in SEFA	(47,041)
Federal Revenue Deferred on the Basic Financial Statement Under GASB Statement No. 33 at June 30, 2017	<u>62,289</u>
Federal Expenditures per the Schedule of Expenditure of Federal Awards	<u><u>\$ 3,835,392</u></u>

See notes to Schedule of Expenditures of Federal Awards.

WESTWOOD COMMUNITY SCHOOL DISTRICT

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2017

1) BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Westwood Community School District (the School District). The information in this schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the School District and therefore it is not intended to and does not present the financial position or changes in net assets of the School District for year ended June 30, 2017. Expenditures reported on the schedule are reported on the accrual basis of accounting. In addition, expenditures reported on the schedule are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

2) GRANT AUDITOR REPORT

Management has utilized the Cash Management System (CMS) Grant Auditor Report in preparing the Schedule of Expenditures of Federal Awards. Unreconciled differences, if any, have been disclosed to the auditor.

3) NONCASH ASSISTANCE

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance.

Commodities – Inventory values are based on USDA value for donated food commodities. Reported commodity values were computed using the recipient entitlement balance report and other records.

4) MAJOR PROGRAMS

Major programs are designated on the Schedule of Expenditures of Federal Awards with an asterisk (*).

5) INDIRECT COST RATE

The School District has elected not to use 10 percent de minimis indirect cost rate allowed rate allowed under the Uniform Guidance.

6) SUBSEQUENT EVENTS

All subsequent events related to the major programs were evaluated through October 27, 2017, the date the accompanying reports were available to be issued. No significant event was noted that required adjustment or disclosure in the report.

WESTWOOD COMMUNITY SCHOOL DISTRICT

Schedule of Findings and Questioned Costs Year Ended June 30, 2017

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of Auditor’s Report Issued: Unmodified

Internal Control over Financial Reporting:

- Material Weakness (es) Identified? X Yes No
- Significant Deficiencies Identified? X Yes None Reported
- Non-Compliance Material to Financial Statements noted? Yes X No

Federal Awards

Internal Control over Major Programs:

- Material Weakness (es) Identified? Yes X No
- Significant Deficiencies Identified? Yes X None Reported

Type of Auditor’s Report issued on Compliance for Major Programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?

 Yes X No

Identification of Major Programs:

CFDA Numbers	Name of Federal Program or Cluster
84.010	Title I Part A
84.027A, 84.173A	IDEA – Special Education Cluster

Dollar threshold used to distinguish between type A and B programs: \$750,000

Auditee Qualified as Low Risk Auditee? Yes X No

WESTWOOD COMMUNITY SCHOOL DISTRICT

Schedule of Findings and Questioned Costs Year Ended June 30, 2017 (Continued)

SECTION II – FINANCIAL STATEMENT AUDIT FINDINGS

Reference Number	Findings
2017-001	<p>Finding Type – Significant Deficiency</p> <p>Condition and Description – Under Statement of Auditing Standard No. 115, we are required to communicate when a client requires assistance to prepare the financial statements and footnotes required in the annual audit report in accordance with the accounting principles generally accepted in the United States of America. For fiscal year 2017, the School District required assistance in preparing the district-wide financial statements.</p> <p>Identification of a Repeat Finding – This is a repeat finding from the immediate previous audit, 2016-002.</p> <p>Recommendation – We recommend that the School District consider evaluating the most effective approach of preparing the financial statements and related footnotes in accordance with accounting principles generally accepted in the United States of America.</p> <p>View of Responsible Officials and Corrective Action Plan – The District will implement procedures to enable the full preparation of the district-wide financial statements and related footnotes in accordance with generally accepted accounting principles.</p>

WESTWOOD COMMUNITY SCHOOL DISTRICT

Schedule of Findings and Questioned Costs Year Ended June 30, 2017 (Continued)

SECTION II – FINANCIAL STATEMENT AUDIT FINDINGS (Continued)

Reference Number	Findings
2017-002	<p data-bbox="483 527 943 554">Finding Type – Material Weakness</p> <p data-bbox="483 596 1419 722">Condition and Description – In fiscal year 2017, certain adjustments were made to the general ledger as a result of audit to properly state the account balances. These included audit adjustments made for revenue, accounts receivable and liability accounts.</p> <p data-bbox="483 764 1419 827">Identification of a Repeat Finding – This is a repeat finding from the immediate previous audit, 2016-003.</p> <p data-bbox="483 869 1419 995">Recommendation – We recommend that the School District implement policies to ensure that all adjustments are made in the books as needed and the amounts are properly classified in the trial balance as per the State’s chart of accounts.</p> <p data-bbox="483 1037 1419 1226">View of Responsible Officials and Corrective Action Plan – The District will implement procedures that will ensure that all adjustments are made as needed and amounts properly classified in the District’s trial balance according to the State’s chart of accounts. The District will also implement procedures that ensure that timely adjustments are made to the general ledger as needed.</p> <ul data-bbox="532 1268 1419 1436" style="list-style-type: none">• Expenditures and revenues are being reviewed to ensure they adhere to the State’s chart of accounts.• New procedures are being implemented to ensure that timely adjustments are made to the general ledger as needed.

WESTWOOD COMMUNITY SCHOOL DISTRICT

Schedule of Findings and Questioned Costs
Year Ended June 30, 2017 (Continued)

SECTION III – FEDERAL PROGRAM AUDIT FINDINGS

No Federal Program Audit Findings

WESTWOOD COMMUNITY SCHOOL DISTRICT

Status of Prior Year Findings
Year Ended June 30, 2017

SECTION II – FINANCIAL STATEMENT AUDIT FINDINGS

Reference Number	Findings
2016-001	<p>Finding Type – Significant Deficiency</p> <p>Condition and Description – During our review of ticket sales for the athletic events, the support for the ending numbers for 3 out of the 4 samples selected were not available for review. As a result, we were unable to verify the number of tickets that were sold for those samples. The 3 samples were for athletic events held prior to the issuance of the fiscal year 2015 audit report. Furthermore, during our review we noted that this condition was corrected for the sample that was selected for the event that took place subsequent to the issuance of the fiscal year 2015 audit report.</p> <p>Status – This condition was resolved in fiscal year 2017.</p>

Reference Number	Findings
2016-002	<p>Finding Type – Significant Deficiency</p> <p>Condition and Description – Under Statement of Auditing Standards No. 115, we are required to communicate when a client requires assistance to prepare the financial statements and footnotes required in the annual audit report in accordance with the accounting principles generally accepted in the United States of America. For fiscal year 2016, the School District required assistance in preparing the district-wide financial statements.</p> <p>Status – A similar finding was noted in fiscal year 2017. See finding 2017-001.</p>

WESTWOOD COMMUNITY SCHOOL DISTRICT

Status of Prior Year Findings
Year Ended June 30, 2017 (Continued)

SECTION II – FINANCIAL STATEMENT AUDIT FINDINGS (Continued)

Reference Number	Findings
2016-003	<p>Finding Type – Material Weakness</p> <p>Condition and Description – In fiscal year 2016, certain adjustments were made to the general ledger as a result of audit to properly state the account balances. These included audit adjustments made for cash, accounts receivable and liability accounts.</p> <p>Status – A similar finding was noted in fiscal year 2017. See finding 2017-002.</p>

SECTION III – FEDERAL PROGRAM AUDIT FINDINGS

Reference Number	Findings
2016-004	<p>Program Name – Title I Part A</p> <p>CFDA Number – 84.010</p> <p>Condition and Description – During our review, it was noted that the School District did allocate over 1% of their allocation for parental activities; however, the School District did not distribute 95% of that amount.</p> <p>Status – No such condition was noted in fiscal year 2017.</p>

Reference Number	Findings
2016-005	<p>Program Name – Title I Part A and IDEA – Special Education Cluster</p> <p>CFDA Number – 84.010, 84.027A, 84.173A</p> <p>Condition – During our review of cash draw-downs performed during the year, the School District used incurred expenditures instead of paid expenditures as the basis of the draw-downs.</p> <p>Status – No such condition was noted in fiscal year 2017.</p>

WESTWOOD COMMUNITY SCHOOL DISTRICT

Status of Prior Year Findings
Year Ended June 30, 2017 (Continued)

SECTION III – FEDERAL PROGRAM AUDIT FINDINGS (Continued)

Reference Number	Findings
2016-006	<p>Program Name – Title I Part A</p> <p>CFDA Number – 84.010</p> <p>Condition – During our review of the final expenditure report submitted for 2015 (grant number 151530), we noted that the School District purchased certain equipment that were improperly classified in the general ledger, resulting in actual expenditures in excess of the budgeted expenditures in the final report submitted to MDE for one category. Also, for another category, the School District went over the approved budget by \$15,186.</p> <p>Status – No such condition was noted in fiscal year 2017.</p>
2016-007	<p>Program Name – IDEA-Special Education Cluster</p> <p>CFDA Number – 84.027A and 84.173A</p> <p>Condition – During our payroll testing, for 1 out of 9 samples, the personnel activity reports did not agree to the amount charged to the grant. (\$13,668)</p> <p>Status – No such condition was noted in fiscal year 2017.</p>