

**WILLOWS UNIFIED SCHOOL DISTRICT**  
**Office of the Superintendent**

**Date: 12/15/10**

**Request For Placement on Board Agenda:**

**AGENDA TOPIC: Independent Auditors Financial Report for  
Willows Unified School District Fiscal Year  
2009/10**

**PRESENTER: Betty Skala, Director of Business Services**

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**Background Information:**

In accordance with Education Code section 41020.3, the governing board of Willows Unified School District (WUSD) must review and accept the prior year financial audit report. WUSD received an unqualified opinion as to the fair representation of the District's annual financial statements, internal controls and federal compliance as of June 30, 2010.

Along with the opinion, the audit can be evaluated on findings of internal control and the number of audit adjustments required. WUSD received six findings for fiscal year 2009-10 (refer to page 60 through 66 in the audit report) and each finding has a district response.

No audit adjustments were necessary to be recorded into our 2010-11 financials.

Details of these findings will be presented at the board meeting.

**Recommendations:**

The administration requests the Board accept the fiscal year 2009-10 audit report as prepared by Christy WHITE, Certified Public Accountants.