
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

WEST VALLEY-MISSION COMMUNITY COLLEGE DISTRICT
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2018

Section I | Schedule of Audit Findings and Questioned Costs

FINANCIAL STATEMENTS

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None reported
Non-compliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major programs:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance	

WEST VALLEY-MISSION COMMUNITY COLLEGE DISTRICT
FINANCIAL STATEMENT FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2018

Section II | Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, and instances of noncompliance related to the financial statements that are required to be reported in accordance with Government Auditing Standards.

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WEST VALLEY-MISSION COMMUNITY COLLEGE DISTRICT
FEDERAL AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018

Section III – Federal Award Findings and Questioned Costs

This section identifies the audit findings required to be reported by the Uniform Guidance (e.g., deficiencies, significant deficiencies, material weaknesses, and instances of noncompliance, including questioned costs).

There were no federal award findings or questioned costs reported for the year ended June 30, 2018.

WEST VALLEY-MISSION COMMUNITY COLLEGE DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018

Section IV | State Award Findings and Questioned Costs

This section identifies the audit findings pertaining to noncompliance with state program rules and regulations.

Finding #2018-1: 429 STUDENT SUCCESS AND SUPPORT PROGRAM FUNDS

Criteria or Specific Requirement:

California Code of Regulations, Title 5 Education, Division 6. California Community Colleges, Sections 51024, 55500-55534, and 58106 provide guidance for the Core SSSP services for credit and noncredit programs that are claimable against state funds including:

1. Orientation
2. Initial assessment for appropriate placement
3. Counseling, advising and education planning services
4. Follow-up services
5. Other services

Actions that do not qualify for funding as follow-up services are those that are a one-sided action on the part of the college and those that are primarily administrative or clerical.

Condition:

In our testing over the core services provided to students, we noted that the District MIS report backup did not accurately report the actual services provided to students. The District did maintain all necessary documentation for the support of specific services provided to each student, however, a data error during the MIS data submission caused an inaccurate reporting of services by student.

Context

We noted the following exceptions as described above:

- West Valley College:
 - Student #1 was listed as having received "SS07 assessment" on the MIS data report but did not receive assessment services per review of detailed records.
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WEST VALLEY-MISSION COMMUNITY COLLEGE DISTRICT
STATE AWARD FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018

Finding #2018-

WEST VALLEY-MISSION COMMUNITY COLLEGE DISTRICT
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2018

There were no audit findings or questioned costs identified during 2016-17.