

# Novato Unified School District

Measure G  
Financial and Performance  
Audit Report 2016-17

# Independent Auditors' Report

*In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Measure G Bond Building Fund of Novato Unified District as of June 30, 2017 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. (Page 3 of Report)*

***Unmodified Opinion***

# Performance Audit

- Independent Auditors' Report on Performance (*Page 19 of Report*)
  - **Unmodified**
  - **District complied with the compliance requirements of Measure G**

# Procedures Performed for Opinion on Performance

- Project Expenditures: Verify expenditures are in line with the ballot language approved by voters
  - Tested non-personnel expenditures totaling \$595,072 (64% of 2016-17 expenditures)
- Personnel Expenditure: Verify personnel costs are allowable use of Measure G Funds
  - Verified personnel expenditures charged to the program were allowable

# Procedures Performed for Opinion on Performance

- Facility Site Walk: Verify that expenditures for Measure G resulted in completed projects or advanced into the next year
  - Not deemed necessary as expenditures in 2016-17 related to project planning, sewer project and furniture purchases.
- Test of Contracts and Bid Procedures
  - Bidding Procedures
    - Tested 1 of 2 projects bid in 2016-17 year (Sewer Project)
  - Change Orders
    - No change orders in 2016-17

# Procedures Performed for Opinion on Performance

- Citizens' Oversight Committee
  - Verified Committee holds required representations
    - One active member from each sector
      - A Business Organization
      - Senior Citizens' Organization
      - Bona Fide Taxpayers' Organization
      - Parent/Guardian of Child Enrolled in the District
      - Parent/Guardian who is a Member of a Parent Teacher Association
  - Verified the holding and documenting of meetings

# Findings

- There were no findings in 2016-17