



Sacramento City Unified School District
Audit Results for the year ended
June 30, 2023

March 7, 2024



Crowe LLP Engagement Team

- Jeff Jensen, Engagement Lead Partner
- John Weber, Concurring Technical Review Partner
- Brian Archambeault, Technical Review Partner
- Elizabeth Sav, Audit Senior Manager
- Tori Jokkel, Audit Senior Staff

Auditor's Responsibilities, Planned Scope, and Audit Timeline

- Express an opinion on the financial statements, federal and state compliance
- Risk of material misstatement
- Internal control evaluation
- Risk based audit approach



Corrected and Uncorrected Misstatements

- **Corrected Misstatements:**

- One corrected misstatement related to premiums from the issuance of debt booked incorrectly by the Sacramento County Treasurer. The result of the correcting adjustment increased fund balance in the Bond Interest and Redemption Fund by \$29,591,342.

- **Uncorrected Misstatements:**

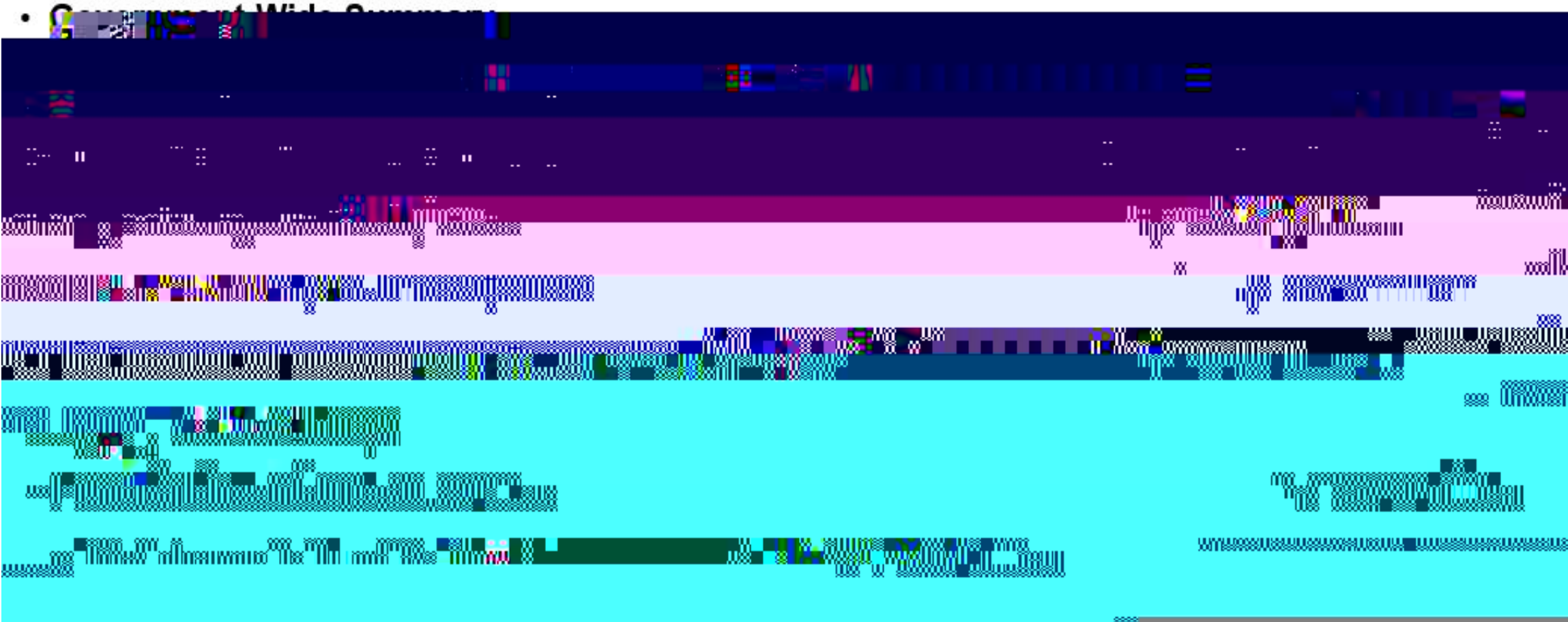
- There were no uncorrected misstatements.

Other Required Communications

- There were no difficulties encountered with management
- There were no disagreements with management
- No consultation with other accountants
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Financial Highlights





Audit Findings & Recommendations

- State Compliance Finding – six comments:
 - Finding 2023-003 – Comprehensive School Safety Plan:
 - 1 of the 14 comprehensive school safety plans inspected was reviewed and approved after March 1, 2023.
 - Fiscal impact: There is no calculated fiscal impact.
 - District's Response (unaudited) - The District will continue to establish a deadline for review of the comprehensive school safety plans before March. The District will continue to establish a clear plan and process to reach timelines among District administration. Further, training forums for new and

Audit Findings & Recommendations

- State Compliance Finding – six comments:
 - Finding 2023-004 – Immunizations:
 - Immunization records evidencing a second dose of varicella and measles vaccine were not obtained for four students, however, the students were admitted and attendance was claimed for the disallowed period.
 - Fiscal impact: The impact of this error is a loss of 0.189 ADA in the Grade Span of K-3 for a total of \$2,102.
 - This is a repeat finding of 2022-003
 - District’s Response (unaudited) - The District has established deadlines for immunization compliance, as well as a number of guides and reports to use in monitoring immunization, that is communicated at the beginning of the school year to school sites and the centralized enrollment center. The District also provides a free SCUSD Immunization Clinic for qualified students that runs before school starts and on a bi-weekly basis throughout the school year. In addition to this resources, the District Student Support and Health Services Department will provide a monthly report to each school site with the list of students who are not compliant for immunizations. The reports will be accompanied by a list of action steps to schools must take to ensure all students are compliant. To ensure accountability, the District Student Support and Health Services Department will follow-up directly with school sites who do not take action. The District will increase notifications and updates throughout the year to ensure new staff are up to date on immunization resources and required action steps. In the summer months, the District will send families personalized notices about missing immunizations.



Audit Findings & Recommendations

- State Compliance Finding – six comments:
 - Finding 2023-006 – Transitional Kindergarten:
 - Hubert Bancroft Elementary School did not maintain an adult to pupil average ratio



Q & A

