

**WEST HILLS COMMUNITY  
COLLEGE DISTRICT**

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**EXECUTIVE SUMMARY**

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**2008-2009**

February 9, 2010

Board of Trustees  
West Hills Community College District

We have completed our audit of the West Hills Community College District and have issued our report dated February 9, 2010. In order to provide an overview of the report and highlight specific areas for your review, we have prepared this Executive Summary Report to be used in conjunction with your analysis of the results of our audit.

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### AUDIT OBJECTIVES

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- Determine whether the District's financial statements are presented fairly in accordance with generally accepted accounting principles.
- Determine if the District is in compliance with Federal laws and regulations.
- Determine if the District is in compliance with State laws and regulations.
- Perform an evaluation of the internal controls to form the basis for expressing an opinion on the fair presentation of the Financial Statements.

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### AUDIT METHOD

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**The audit objectives were met using the following audit procedures:**

- We interviewed District staff and documented the controls and flow of transactions.
- We reviewed and tested actual transactions to determine compliance with stated procedures.
- We analyzed trends of revenues and expenditures to determine reasonableness of financial activity.
- We performed additional testing of areas deemed necessary to support our conclusions and opinion on the Financial Statements.

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## AUDIT RESULTS

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➤ Independent Auditors' Report (Page 2)

The District's financial statements are fairly presented.

➤ Schedule of Expenditures of Federal Awards (Pages 58)

➤ Schedule of Expenditures of State Awards (Pages 60)

➤ Schedule of Workload Measures for State General Apportionment – Annual (Actual) Attendance (Page 61)

These reports were fairly stated.

➤ Reconciliation of Annual Financial and Budget Report (CCFS-311) with Fund Financial Statements (Page 62)

➤ Compliance with Federal and State Laws and Regulations (Pages 65 – 70)

The District is in compliance with Federal and State Laws and Regulations as specified in our opinion letters.

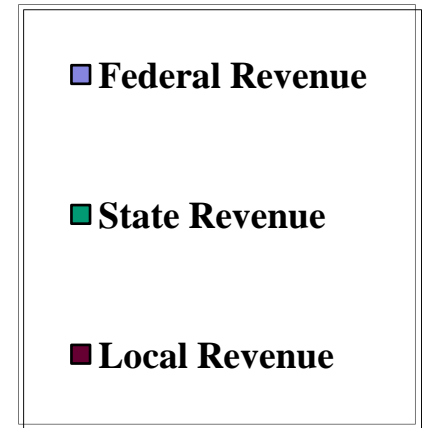
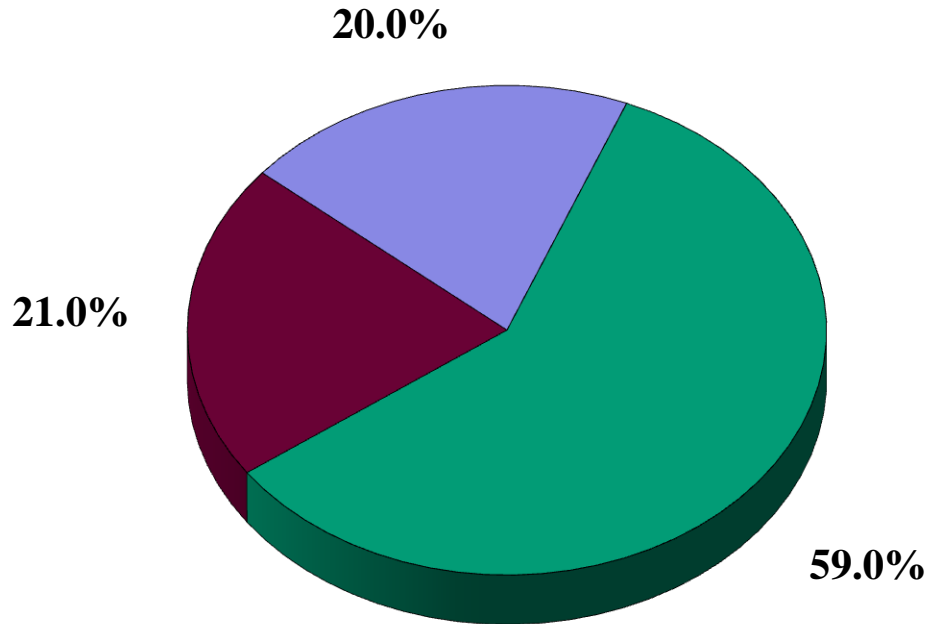
➤ Summary of Auditors' Results (Page 72)

There were no significant deficiencies or material weaknesses noted in the current year.

# West Hills Community College District

ENTITY WIDE

2008-2009

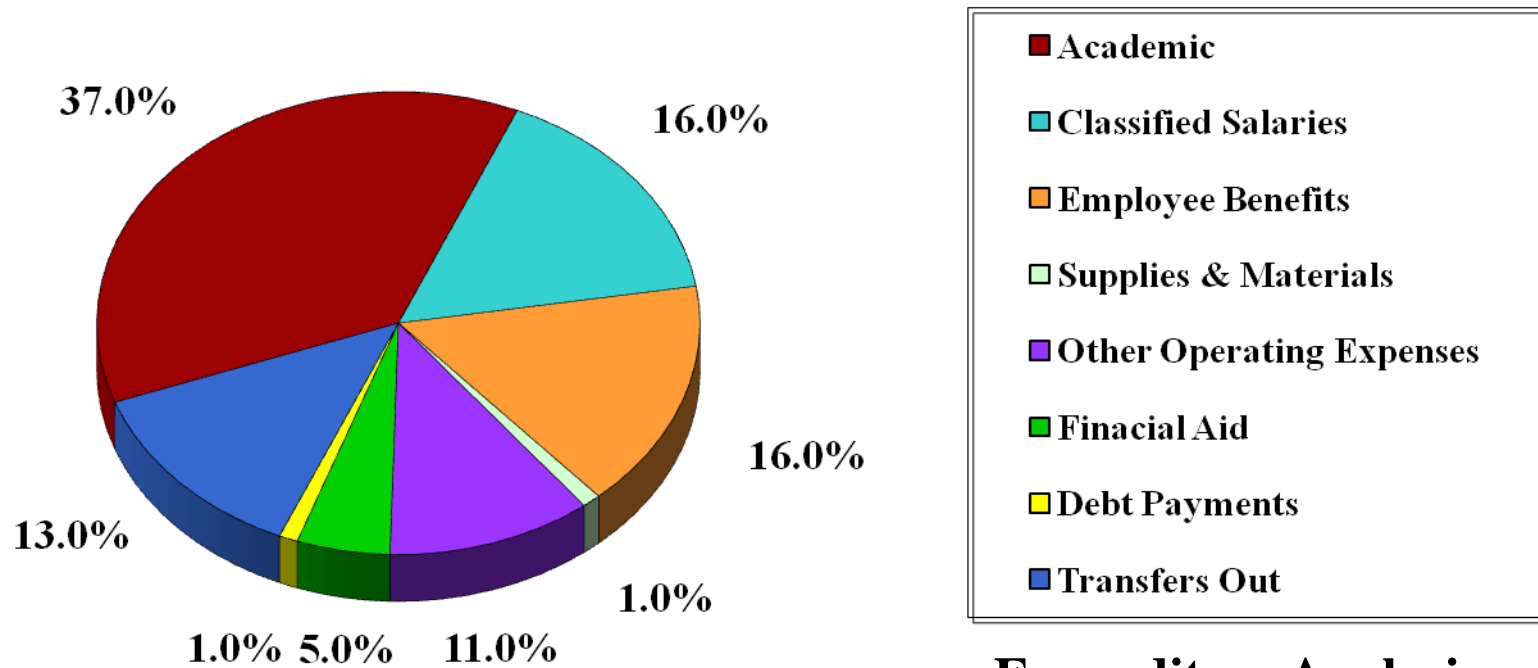


Revenue Analysis

# West Hills Community College District

## GENERAL FUND 11

### 2008-2009

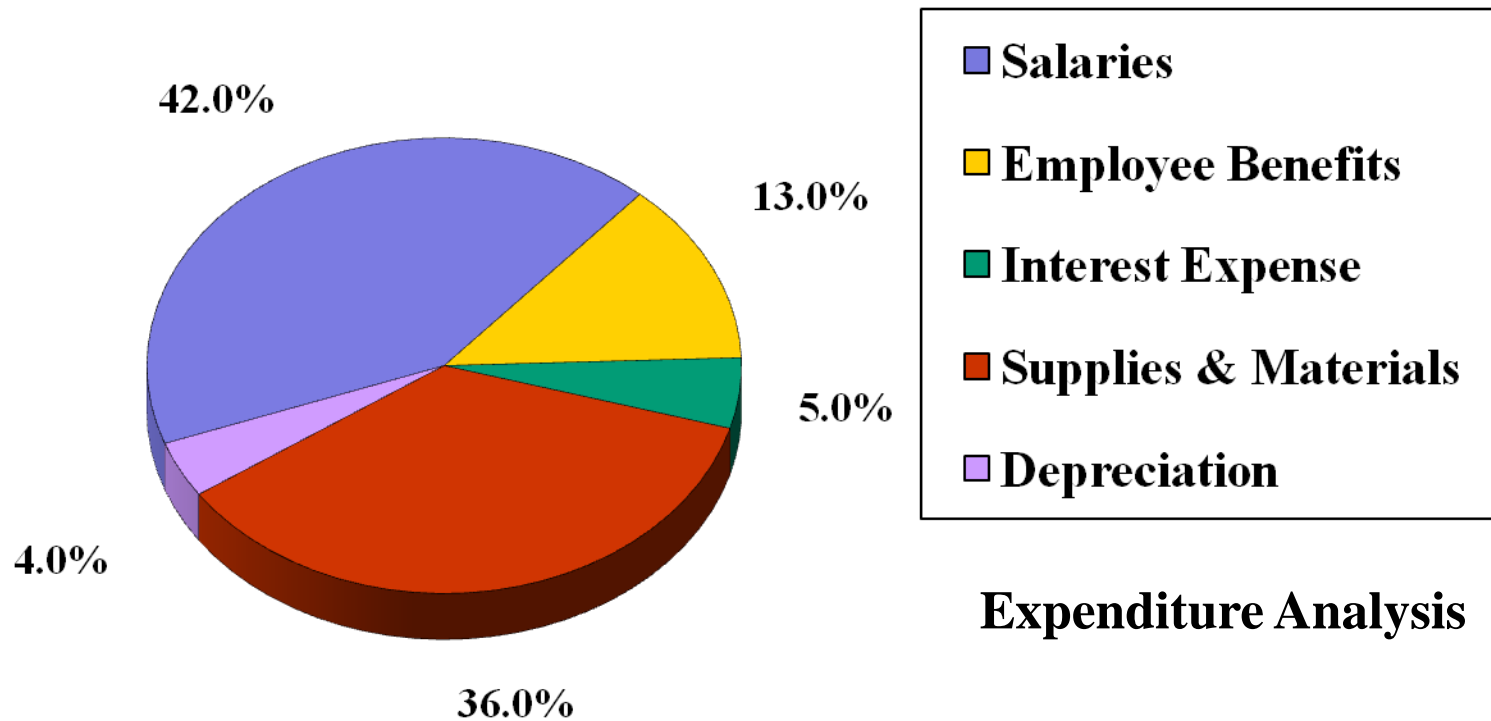


**Expenditure Analysis**

# West Hills Community College District

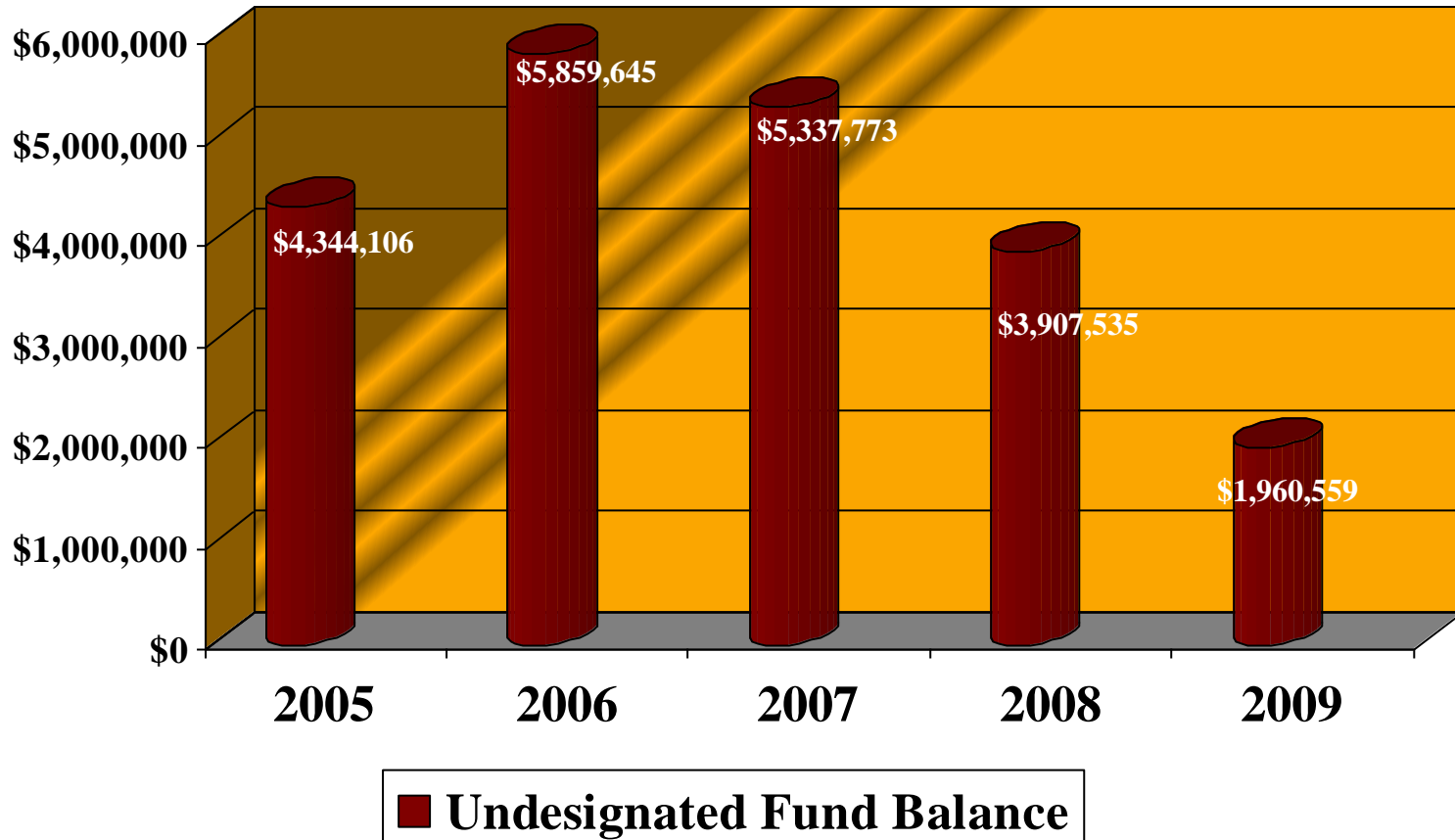
ENTITY WIDE

2008-2009

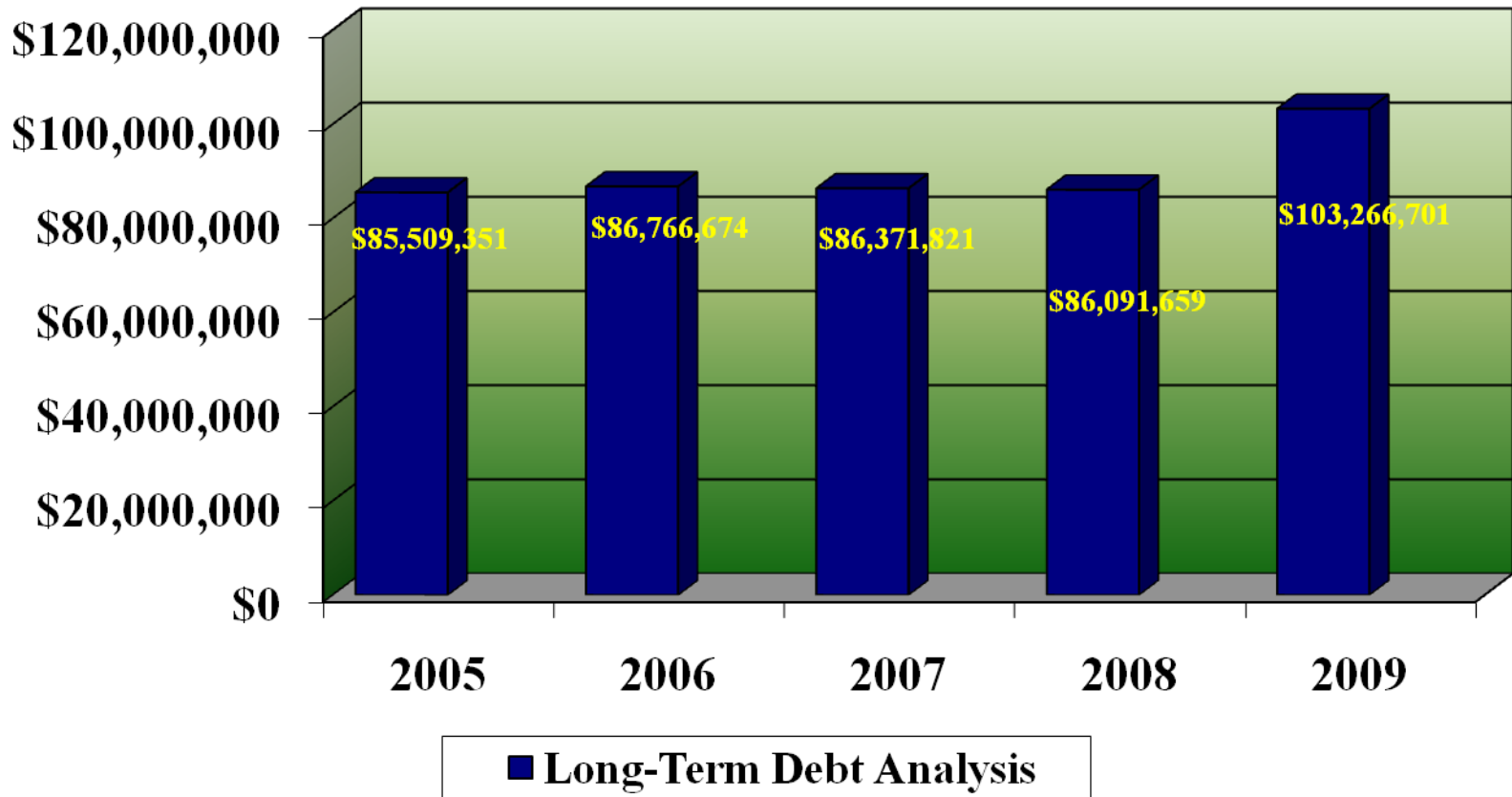


# West Hills Community College District 2008-2009

## General Fund 11 Undesignated Fund Balance



# West Hills Community College District 2008-2009





## OPINION LETTERS

### Opinion on Financial Statements and Supplementary Information

Are financial statements presented fairly?

Yes – The financial statements were presented fairly.

Audit report pages 2 and 3

### Opinion on Compliance and Internal Controls

Are there reportable conditions on compliance and internal controls?

No - We noted no instances of reportable conditions on compliance.

Audit report pages 65 and 66

### Opinion on Federal Compliance

Are there reportable conditions on Federal compliance and internal controls?

No - We noted no instances of reportable conditions on compliance.

Audit report pages 67 and 68

### Opinion on State Compliance

Did the District comply with laws and regulations regarding the following?

1. Section 424: MIS Implementation
2. Section 435: Open Enrollment
3. Section 437: Student Fees
4. Section 423: Apportionment of Instructional Service Agreements/Contracts
5. Section 425: Residency Determination for Credit Courses
6. Section 427: Concurrent Enrollment of K-12 Students in Community College Credit Courses
7. Section 432: Enrollment Fee
8. Section 426: Students Actively Enrolled
9. Section 421: Salaries of Classroom Instructors (50% Law)
10. Section 431: Gann Limit Calculation
11. Section 428: Use of Matriculation Funds
12. Section 433: CalWORKs – Use of State and Federal TANF Funding
13. Section 434: Scheduled Maintenance Program

Yes – The District complied with laws and regulations referred to above.

Audit report pages 69 and 70