

VENTURA UNIFIED SCHOOL DISTRICT

**MEASURE H PARCEL TAX
PERFORMANCE AUDIT**

JUNE 30, 2024



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**VENTURA UNIFIED SCHOOL DISTRICT
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JUNE 30, 2024**

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INDEPENDENT AUDITORS' REPORT

Board of Education
Ventura Unified School District
Ventura, California

We have conducted a performance audit of the Ventura Unified School District (the District) Measure H parcel tax expenditures for the fiscal year ended June 30, 2024.

We conducted our performance audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page two of this report which includes determining the District's compliance with the provisions of Section 50075.1 (b) and (c) of the *California Government Code* as they apply to the parcel tax and the net proceeds thereof. Management is responsible for the District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of the District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of Section 50075.1 (b) and (c) of the *California Government Code*. Accordingly, we do not express any assurance on the internal controls.

The results of our tests indicated that, in all significant respects, the District expended Measure H parcel tax proceeds for the fiscal year ended June 30, 2024 only for the specific uses identified by the District's Board of Education, and approved by the voters, in accordance with the with the requirements of Section 50075.1 (b) and (c) of the *California Government Code*.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Glendora, California
December 6, 2024

**VENTURA UNIFIED SCHOOL DISTRICT
PERFORMANCE AUDIT OF MEASURE H
JUNE 30, 2024**

BACKGROUND INFORMATION

In November 2020, a parcel tax measure (Measure H) of the District was approved by the voters of the District. Measure H authorized the District to raise approximately \$2.2 million annually through a \$59 parcel tax for four years to raise funds that cannot be taken by the State of California and to aid in preserving and improving academic programs in the schools. Funds are to be used on the following:

- Fund core academic programs such as reading, writing, science, math, and technology.
- Minimize class size increases in all grades and layoffs for dozens of qualified teachers and school employees.
- Continue teacher professional development by providing training programs and activities that support quality teaching.
- Help preserve arts and music instruction, course offerings and electives that are necessary to prepare students for the competitive process of college and university admissions and the workforce, and provide instructional support for those students struggling with the basics.
- Reduce the impact of deep State budget cuts by providing a stable local funding source that cannot be taken away by the State or other school districts.
- Protect the taxpayers' investment in education and ensure District accountability by providing for oversight and independent financial audits of revenues and expenditures.

Pursuant to the requirements of Measure H, the Board of Education of the District established a Citizens' Oversight Committee and appointed its members. The principal purpose of the Citizens' Oversight Committee is to advise the Board on the expenditures funded by the measure in order to ensure that said funds are spent for the purposes approved by the voters. The Citizens' Oversight Committee will monitor the expenditures of these funds by the District and will report on an annual basis to the Board and community on how these funds have been spent.

OBJECTIVES

The objectives of our performance audit for the fiscal year ended June 30, 2024 were to:

- Determine the expenditures charged against the Measure H parcel tax were deposited into a separate account.
- Determine whether expenditures charged against Measure H funds have been made in accordance with the purposes identified on the ballot developed by the District's Board of Education, and approved by the voters, through the approval of Measure H.

**VENTURA UNIFIED SCHOOL DISTRICT
PERFORMANCE AUDIT OF MEASURE H
JUNE 30, 2024**

SCOPE OF THE AUDIT

The scope of our performance audit covered the fiscal period from July 01, 2023 to June 30, 2024. The propriety of expenditures funded through other state or local funding sources, other than the proceeds of Measure H, were not included within the scope of our audit. Expenditures incurred subsequent to June 30, 2024 were not reviewed or included within the scope of our audit or in this report.

PROCEDURES PERFORMED

- We identified the expenditures charged to Measure H by obtaining the general ledger and identified the allowable purposes by obtaining the Measure H election documents.
- We haphazardly selected a sample of expenditures made from Measure H funds for the fiscal year ended June 30, 2024. Our sample included 24 transactions totaling \$1,816,105. This represents 56% of total Measure H expenditures of \$3,240,639.
- We reviewed the actual invoices and supporting documentation to determine that expenditures charged to Measure H were:
 - Supported by invoices with evidence of proper approval and documentation of receipt of goods or services;
 - Properly expended on the allowable purposes as listed on the voter-approved ballot language.
 - Supported by documentation that the amounts of salaries expended were only to the extent employees were assigned to perform work associated with the purposes as listed on the voter-approved ballot language.

CONCLUSION

The results of our tests indicated that, in all significant respects, the District has properly accounted for the expenditures made from Measure H funds and that such expenditures were made for allowable purposes as listed on the voter approved ballot language.



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