

Board of Education
West Geauga Local School District
Chesterland, Ohio

We have audited the financial statements of the West Geauga Local School District (the “District”), in accordance with *Government Auditing Standards*, as of and for the year ended June 30, 2015, and have issued our report thereon dated December 7, 2015.

Government Auditing Standards require us to report significant internal control deficiencies and material weaknesses, fraud, and illegal acts (including noncompliance with laws and regulations), and also abuse and noncompliance with contracts and grant agreements that could directly and materially affect the determination of financial statement amounts. We have issued the required report dated December 7, 2015, for the year ended June 30, 2015.

Office of Management and Budget Circular A-133 requires that we report all material (and certain immaterial) instances of noncompliance, significant deficiencies, and material weaknesses in internal control related to major federal financial assistance programs. We have issued the required report dated December 7, 2015, for the year ended June 30, 2015.

We are also submitting the following comments for your consideration regarding the District’s compliance with applicable laws, regulations, grant agreements, contract provisions, and internal control. These comments reflect matters that do not require inclusion in the reports *Government Auditing Standards* require. Nevertheless, these comments represent matters for which we believe improvements in compliance or internal controls or operational efficiencies might be achieved. Due to the limited nature of our audit, we have not fully assessed the cost-benefit relationship of implementing these recommendations. However, these comments reflect our continuing desire to assist your District. If you have questions or concerns regarding these comments please do not hesitate to contact us.

Immaterial Noncompliance

School District Average Daily Membership

While testing withdrawals relating to our compliance testing over the School District Average Daily Membership, we noted two students that withdrew during the current fiscal year did not have the required documentation in their student file for the withdrawal code associated with them.

We recommend that the District inform all schools and provide adequate training if considered necessary regarding the EMIS withdrawal codes and the EMIS manual. Chapter 2 of the EMIS Manual provides examples of the types of documentation required to be obtained and maintained by the school for each type of withdrawal codes.

Internal Control

Approved Payroll Timesheets

During our payroll internal control testing, we noted three instances of timesheets not being approved by the department supervisor. It was noted however, that the individuals relating to these timesheets were properly paid based on the employee contracts in place

We recommend that the payroll internal control policies be modified or better communicated to supervisors and monitored to ensure that no employee is paid unless the supervisor has approved the related timesheets.

We intend this report for the information and use of the Board of Education, Management and others within the District, and the Auditor of the State's Office.

Cini & Panichi, Inc.

Cleveland, Ohio
December 7, 2015