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Jeanette L. Garcia,
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December 1, 2023

To the Board of Trustees
Beaumont Unified School District
Beaumont, California

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Beaumont Unified School District for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter (engagement letter) to you dated January 27, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Beaumont Unified School District are described in Note 1 to the financial statements. GASB Statement No. 87, Leases, became effective during 2023, but no new accounting policies were adopted and the application of existing policies was not changed during 2023, as the District applied the requirements of this Statement in the prior year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The material misstatements detected as a result of audit procedures were corrected by management and are included in Schedule 6 of the financial statements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Member:
American
Institute of
Certified Public
Accountants

California
Society of
Certified Public
Accountants

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 1, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the governmental unit’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

During the course of the audit, we noted that the capital asset inventory has not been updated for disposals of capital assets in many years. We discussed this with management and a plan is already in place to conduct physical inventories at all locations to identify any missing or obsolete assets and remove them from the inventory.

Other Matters

We applied certain limited procedures to the General Fund Budgetary Comparison Schedule, the Other Postemployment Benefits Schedule of Funding Progress and the Schedules of the District’s Proportionate Share of the Net Pension Liability and Contributions, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by The Uniform Guidance, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Board of Trustees and management of Beaumont Unified School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Yours very truly,

