

Ohlone Community College District
43600 Mission Boulevard
Fremont, CA 94539-5847
(510) 659-6000



Ohlone College Newark Center
39399 Cherry Street
Newark, CA 94560-4902
(510) 742-2300

October 31, 2013

Christy White Associates

2727 Camino Del Rio S. Suite 219

San Diego, CA 92108

We are providing this letter in connection with your financial and performance audits of the Ohlone Community College District Measures A & G Bond Building Program as of June 30, 2013 and for the fiscal year then ended for the purpose of expressing opinions as to: a) whether the financial statements present fairly, in all material respects, the respective financial position of the Ohlone Community College District Measures A & G Bond Building Program and the respective changes in financial position in conformity with U.S. generally accepted accounting principles, and b) whether the entity has complied with the performance requirements applicable to its bond building program. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with U.S. generally accepted accounting principles. We are responsible for maintaining compliance with laws and regulations applicable to the bond building program. We are also responsible for adopting sound accounting policies, establishing and maintaining effective internal control over financial reporting, and preventing and detecting fraud.

We confirm, to the best of our knowledge and belief, as of October 31, 2013, the following representations made to you during your audit(s).

- 1) The financial statements referred to above are fairly presented in conformity with U.S. generally accepted accounting principles.
- 2) We have made available to you all—
 - a) Financial records and related data.
 - b) Minutes of the meetings of the Board of Education and Citizens' Oversight Committee or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 3) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices or laws and regulations applicable to the bond building program.
- 4) There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
- 5) We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
- 6) We have no knowledge of any fraud or suspected fraud affecting the entity involving:
 - a) Management,
 - b) Employees who have significant roles in internal control over financial reporting and compliance, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 7) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, analysts, regulators, or others.
- 8) We have a process to track the status of audit findings and recommendations.

Gari Browning, Ph.D.
President / Superintendent

Board of Trustees
Jan Giovannini-Hill

Greg Bonaccorsi

Kevin Bristow

Teresa Cox

Vivien Larsen

Richard Watters

Garrett Yee

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- 9) We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of the audit being undertaken and the corrective actions taken to address significant findings and recommendations.
- 10) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report. [Omit or modify this item if there are no audit findings.]
- 11) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 12) The following, if any, have been properly recorded or disclosed in the financial statements:
 - a) Related party transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - b) Guarantees, whether written or oral, under which the District is contingently liable.
 - c) All accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates and measurements. We believe the estimates and measurements are reasonable in the circumstances, consistently applied, and adequately disclosed.
- 13) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to the bond building program, including tax or debt limits and debt contracts, and compliance requirements in Article XIII A of the California Constitution and Education Code Sections 15278 et seq.; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in the building fund.
- 14) We certify that bond proceeds were used only for the purposes specified in Article XIII A, Section 1(b) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.
- 15) There are no—
 - a) Violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets; as well as those pertaining to compliance with laws and regulations applicable to the bond building program), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
 - b) Unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with *Financial Accounting Standards Board (FASB) Statement No. 5, Accounting for Contingencies*.
 - c) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB Statement No. 5.
 - d) Reservations or designations of fund equity that were not properly authorized and approved.
- 16) As part of your audit, you assisted with preparation of the financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- 17) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

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- 18) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 19) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
- 20) Fund balance reserves and designations are properly classified and, if applicable, approved.
- 21) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 22) Deposits and investment securities are properly classified as to risk, and investments are properly valued.
- 23) No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements or in the schedule of findings and responses.

Signature: *Opie Browning*
Title: *President / Supt.*

Signature: *[Signature]*
Title: *VP of Admin Services*