



November 21, 2019

Gilbert CPAs
2880 Gateway Oaks Drive, Suite 100
Sacramento, Ca 95833

This representation letter is provided in connection with your audit of the financial statements of the Measure G Bond Fund (Bond Fund) of the Ohlone Community College District (the District), which comprise the respective financial position of the Bond Fund as of June 30, 2019, and the respective changes in financial position and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, as of November 21 2019, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 26, 2016, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.

Information Provided

- 8) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other.
 - b) Additional information that you have requested from us for the purpose of the audit.

PRESIDENT/SUPERINTENDENT Gari Browning, Ph.D.

BOARD OF TRUSTEES Greg Bonaccorsi, Suzanne Lee Chan,
Teresa Cox, Jan Giovannini-Hill, Vivien Larsen,
Tawney Warren, Richard Watters

Ohlone Community College District / Fremont Campus
43600 Mission Boulevard, Fremont, CA 94539-5847

Ohlone College Newark Center
39399 Cherry Street, Newark, CA 94560-4902



- c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Measure G Citizen's Oversight Committee and Board of Trustees or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 9) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 10) We have disclosed to you that we have no knowledge of fraud, which may result in the material misstatement of the financial statements.
- 11) We have no knowledge of any fraud or suspected fraud that affects the District Bond Fund and involves—
- Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 12) We have no knowledge of any allegations of fraud or suspected fraud affecting the Bond Fund's financial statements communicated by employees, former employees, regulators, or others.
- 13) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 14) We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements.
- 15) We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

Government-specific

- 16) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 17) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 18) The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
- 19) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 20) We have disclosed to you that we have no knowledge of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
- 21) We have disclosed to you that we have no knowledge of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

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- 22) We have disclosed to you all instances that we have no knowledge of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 23) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), 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.
- 24) As part of your audit, you assisted with preparation of the Bond Fund's financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for the Bond Fund's financial statements and related notes.
- 25) The District's Bond Fund 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.
- 26) The District has complied with all aspects of contractual agreements that would have a material effect on the Bond Fund's financial statements in the event of noncompliance.
- 27) Components of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 28) Deposits and investment securities and derivative instruments are properly classified as to risk and are properly disclosed.

Signature: _____

Chris Dela Rosa, D.M.
Vice President, Administrative and Technology Services
Ohlone Community College District

Signature: _____

Gari Browning, Ph.D.
President/Superintendent
Ohlone Community College District

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