



November 21, 2019

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

This representation letter is provided in connection with your examination of the compliance with the performance requirements of Proposition 39 and Measure G General Obligation Bonds (the Measure) of Ohlone Community College District (the District) for the year ended June 30, 2019. We confirm that we are responsible for compliance with those requirements. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control, and preventing and detecting fraud.

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

#### **Performance Audit Schedules**

- 1) The performance audit schedule provided (detailed general ledgers for Fund 43) of the Measure includes all expenditures incurred during the fiscal year ended June 30, 2019.
- 2) The expenditures incurred during the fiscal year ended June 30, 2019 have been made in accordance with project budgets and guidelines.
- 3) The District expended the Measure G General Obligation Bond funds for the year ended June 30, 2019, only for the specific projects developed by the District's Governing Board and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.

#### **Information Provided**

- 4) 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 matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of Board of Trustees and Independent Citizen's Bond Oversight Committees or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 5) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 6) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 7) We have no knowledge of any fraud or suspected fraud that affects the District and involves:
  - Management,

**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



- Employees who have significant roles in internal control, or
  - Others where the fraud could have a material effect on the financial statements.
- 8) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 9) 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 for disclosure in the performance audits.

**Government-specific**

- 10) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 11) 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.
- 12) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, 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 compliance with the requirements of the Measure.
- 13) 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 whose effects should be considered for disclosure in the performance audit.
- 14) The District has complied with all aspects of contractual agreements that would have a material effect on the performance audit in the event of noncompliance.
- 15) We have followed all applicable laws and regulations in adopting, approving, and amending budgets.

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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