



Certified Public Accountants serving
K-12 School Districts and Charter
Schools throughout California

October 5, 2020

Joel James, Chief
Financial Audits Bureau
State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250-5874

Dear Mr. James:

Attached with this letter, please find the Mono County Children and Families Commission revised page for the fiscal year ended June 30, 2019. We have revised the following issues below:

The Required Supplementary Information Section of the Independent Auditor's Report on the Financial Statements included a reference to the schedule of proportionate share of net pension liability and schedules of contributions for pensions. These schedules were not included in the table of contents, and are not included in the Required Supplementary Information section of the audit report. [AU-C §730.08]

The Required Supplementary Information Section of the Independent Auditors' Report did not identify the General Fund - Budgetary Comparison Schedule. [AU-C §730.08] and [GASB 2200.206]

We confirm that we have forwarded a revised report to all original recipients

We take great pride in the quality of our work we do and we sincerely apologize for any inconvenience this may have caused.

Sincerely,

Michael Ash, CPA
Partner

cc: Marcia Thomas, Director – Fiscal Services (via email)
First 5 California
Molly DesBaillets, Executive Director (via email)
Mono County Children and Families Commission

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