



May 3, 2018

Doug Marquand  
Assistant Superintendent, Business Services  
310 Nova Albion Way  
San Rafael, CA 94903

Dear Doug,

We are pleased to confirm our understanding of the services we are to provide to San Rafael City Schools (the District) for an examination on the effectiveness of the District's internal control over attendance accounting, including its electronic attendance accounting system. We will examine the District's attendance accounting system as of July 1, 2018.

### **Examination Objectives**

The objective of our examination is the expression of an opinion as to whether the District's attendance accounting system had an acceptable level of integrity as of July 1, 2018, based on California Department of Education's *Notice of Electronic Attendance Accounting and Teacher Signature Alternatives* dated August 3, 2009.

Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

### **Management Responsibilities**

Management is responsible for establishing and maintaining internal control and for compliance with attendance accounting laws and regulations. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of the controls. The objectives of internal control are to provide management with reasonable, but not absolute assurance that its attendance accounting system is operating effectively.

Management is responsible for making all attendance records and related information available to us. We understand that you will provide us with such information required for our examination and that you are responsible for the accuracy and completeness of that information. Responsibility for the attendance accounting system internal controls remains with you. That responsibility includes the establishment and maintenance of adequate records and effective internal control over attendance reporting and compliance. Management is responsible for adjusting the attendance reports to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the examination taken as a whole.

### **Examination Procedures**

An examination includes examining, on a test basis, evidence supporting the internal controls over the attendance accounting system; therefore, our examination will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the examination to obtain reasonable rather than absolute assurance about whether the attendance accounting system is

operating without significant deficiencies, whether caused by error or fraud. Because an examination is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material errors, fraud, other illegal acts, or noncompliance may exist and not be detected by us. In addition, an examination is not designed to detect immaterial errors, fraud, or other illegal acts or illegal acts that do not have a direct effect on the attendance accounting system. However, we will inform you of any material errors and any fraud that comes to our attention. We will also inform you of any other illegal acts that come to our attention, unless clearly inconsequential. We will include such matters in a report to management. Our responsibility is limited to the period covered by our examination and does not extend to matters that might arise during any later periods for which we are not engaged.

#### **Examination Administration, Fees, and Other**

The workpapers for this engagement are the property of Nigro Nigro, PC and constitute confidential information. The workpapers for this engagement will be retained for a minimum of three years after the date the accountant's report is issued or for any additional period requested by the District.

Our all-inclusive fee for this engagement shall not exceed \$3,800. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the examination. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to San Rafael City Schools and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Kevin Brejnak, CPA, CFE  
Partner

#### **RESPONSE:**

This letter correctly sets forth an examination on the effectiveness of the District's internal control over attendance accounting, including internal controls over the District's electronic attendance accounting system, for San Rafael City Schools.

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Signature

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Title

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Date