

**SAN DIEGO IN-HOME SUPPORTIVE
SERVICES PUBLIC AUTHORITY
FINANCIAL STATEMENTS**

JUNE 30, 2009

**SAN DIEGO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY
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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
San Diego In-Home Supportive Services Public Authority
San Diego, California

We have audited the accompanying financial statements of the governmental activities and the major fund of the San Diego In-Home Supportive Services Public Authority ("Authority"), a component unit of the County of San Diego, as of and for the fiscal year ended June 30, 2009, which collectively comprise the Authority's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Authority's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the major fund of the Authority as of June 30, 2009, and the respective change in financial position, thereof, and the budgetary comparison of the IHSS Public Authority Special Revenue Fund for the fiscal year then ended, in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 1 of the notes to the basic financial statements effective July 1, 2008, the Authority adopted Governmental Accounting Standards Board (GASB) Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, GASB Statement No. 52, *Land and Other Real Estate Held as Investments by Endowments*, GASB Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, and GASB Statement No. 56, *Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards*.

Management's Discussion and Analysis is supplementary information required by the GASB, but is not a required part of the basic financial statements. We have applied certain limited procedures to this information, principally inquiries of management regarding the methods of measurement and presentation of this information, however, we did not audit this information and we express no opinion on it.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 15, 2009, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Moss, Levy & Hartzheim

Moss, Levy & Hartzheim, LLP
Beverly Hills, California
September 15, 2009

MANAGEMENT'S DISCUSSION AND ANALYSIS

The San Diego County Board of Supervisors adopted the County ordinance creating the San Diego County In-Home Supportive Services Public Authority on June 19, 2001. In response to a July 1999 State mandate requiring the establishment of an employer of record for the In-Home Supportive Services program. The Ordinance also established the Board of Supervisors as the Public Authority Governing Body. Health and Human Services Agency provides administrative oversight for the Authority, pursuant to an Interagency Agreement between the County of San Diego and Public Authority.

The Authority was established to serve as the formal employer of record for the In-Home Supportive Services Program (IHSS) home care providers. IHSS provides in-home assistance to low-income aged, blind, and disabled individuals enabling them to remain safely in their homes. The Public Authority serves as the employer of record for more than 22,000 IHSS individual providers who provide in-home care to the more than 21,000 IHSS recipients.

For Fiscal Year 01-02, pursuant to Government Code section 53891, the Authority was required to submit a Special Districts Financial Transactions Report to the State Controller's Office (SCO). Government Code section 26909 requires that a copy of the audit of the district's financial statements also be filed with the State Controller. On March 2, 2004, an email from State Controller's Office confirmed that IHSS Public Authority is not part of the Special Districts Annual Report. Public Authority is an "Authority" and not considered a "Special District".

In compliance with Governmental Accounting Standard Board (GASB) Statement No. 31, mandates "Fair Value" accounting for investments by External Investment Pools. The Management Discussion and Analysis (MD&A), this section, is also a requirement of the component unit audit.

FINANCIAL HIGHLIGHTS

- On August 2008 an appropriation for \$13,799,180 was established in the IHSS Public Authority for the Authority's operating expenses based on an operating transfer from the County General Fund. There was no adjustment in the budget for the fiscal year.
- Expenditures for the fiscal year totaled \$12,116,674 of which \$2,025,282 was spent on the Authority's payroll and benefits, \$1,413,823 on operating expenditures, and \$8,677,569 on special consulting services, which includes health benefits for IHSS Individual Providers.
- The operating transfer from the County General Fund of \$12,123,918 plus interest of \$41,041 less total expenditures of \$12,116,674 plus a beginning fund balance of \$73,215 resulted in ending fund balance of \$121,500.
- Equity in cash and pooled investments includes a negative adjustment of approximately \$5,697 to comply with GASB Statement No. 31 requirements.

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SAN DIEGO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY
STATEMENT OF NET ASSETS
JUNE 30, 2009
WITH COMPARATIVE TOTALS AS OF JUNE 30, 2008

	2009	2008
<u>ASSETS</u>		
Equity in cash and pooled investments	\$ 366,758	\$ 159,959
Interest receivable	3,952	7,150
Accounts receivable	197,659	148,657
Due from County of San Diego		33,042
<u>TOTAL ASSETS</u>	568,369	348,808
<u>LIABILITIES</u>		
Accounts payable	62,087	85,600
Accrued payroll	53,918	44,337
Due to County of San Diego	220,631	49,589
Compensated absences	110,233	96,067
<u>TOTAL LIABILITIES</u>	446,869	275,593
<u>NET ASSETS</u>		
Unrestricted	121,500	73,215
<u>TOTAL NET ASSETS</u>	\$ 121,500	\$ 73,215

SAN DIEGO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2008

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants
Governmental Activities:				
In-Home Supportive Services	\$ 12,116,674	\$ -	\$ -	\$ -
Total governmental activities	<u>\$ 12,116,674</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

General Revenues:

Unrestricted investment earnings
Transfers from County of San Diego

Total general revenues and transfers

Change in net assets

Net assets at beginning of fiscal year

Net assets at end of fiscal year

Net (Expenses) Revenues and Changes in Net Assets	2008
<u>\$ (12,116,674)</u>	<u>\$ (12,115,619)</u>
<u>(12,116,674)</u>	<u>(12,115,619)</u>
41,041	69,517
<u>12,123,918</u>	<u>12,033,040</u>
<u>12,164,959</u>	<u>12,102,557</u>
48,285	(13,062)
<u>73,215</u>	<u>86,277</u>
<u>\$ 121,500</u>	<u>\$ 73,215</u>

SAN DIEGO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY
BALANCE SHEET
JUNE 30, 2009
WITH COMPARATIVE TOTALS AS OF JUNE 30, 2008

	<u>IHSS Public Authority Special Revenue Fund</u>	
	2009	2008
<u>ASSETS</u>		
Equity in cash and pooled investments	\$ 366,758	\$ 159,959
Interest receivable	3,952	7,150
Accounts receivable	197,659	148,657
Due from County of San Diego		33,042
	<u>\$ 568,369</u>	<u>\$ 348,808</u>
<u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 62,087	\$ 85,600
Accrued payroll	53,918	44,337
Due to County of San Diego	220,631	49,589
Compensated absences	110,233	96,067
	<u>446,869</u>	<u>275,593</u>
<u>FUND BALANCE</u>		
Unreserved, undesignated	<u>121,500</u>	<u>73,215</u>
	<u>TOTAL FUND BALANCE</u>	<u>73,215</u>
	<u>\$ 568,369</u>	<u>\$ 348,808</u>
	<u>TOTAL LIABILITIES AND FUND BALANCE</u>	<u>\$ 348,808</u>

SEE NOTES TO BASIC FINANCIAL STATEMENTS

SAN DIEGO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2009
WITH COMPARATIVE TOTALS FOR THE FISCAL YEAR ENDED JUNE 30, 2008

	<u>IHSS Public Authority Special Revenue Fund</u>	
	2009	2008
<u>REVENUES</u>		
Investment income	\$ 41,041	\$ 69,517
<u>TOTAL REVENUES</u>	41,041	69,517
<u>EXPENDITURES</u>		
Administrative costs	2,025,282	1,985,125
Operating costs	1,413,823	1,466,067
Consulting services	8,677,569	8,664,427
<u>TOTAL EXPENDITURES</u>	12,116,674	12,115,619
<u>EXCESS OF REVENUE OVER (UNDER)</u>		
<u>EXPENDITURES</u>	(12,075,633)	(12,046,102)
<u>OTHER FINANCING SOURCES (USES)</u>		
Transfers in from County of San Diego	12,123,918	12,033,040
<u>TOTAL OTHER FINANCING SOURCES (USES)</u>	12,123,918	12,033,040
<u>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</u>		
	48,285	(13,062)
Fund Balance, Beginning of Fiscal Year	73,215	86,277
Fund Balance, End of Fiscal Year	\$ 121,500	\$ 73,215

SEE NOTES TO BASIC FINANCIAL STATEMENTS

SAN DIEGO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE – IHSS PUBLIC AUTHORITY SPECIAL REVENUE
FUND – BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED JUNE 30, 2009

	IHSS Public Authority Special Revenue Fund			Variance with Final Budget Positive (Negative)
	Original Budget	Final Budget	Actual	
<u>REVENUES</u>				
Investment income	\$ -	\$ -	\$ 41,041	\$ 41,041
<u>TOTAL REVENUES</u>			41,041	41,041
<u>EXPENDITURES</u>				
In-Home Supportive Services	13,799,180	13,799,180	12,116,674	1,682,506
<u>TOTAL EXPENDITURES</u>	13,799,180	13,799,180	12,116,674	1,682,506
<u>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</u>	(13,799,180)	(13,799,180)	(12,075,633)	1,723,547
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in from County of San Diego	13,799,180	13,799,180	12,123,918	(1,675,262)
<u>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</u>			48,285	48,285
Fund Balance, Beginning of Fiscal Year	73,215	73,215	73,215	
Fund Balance, End of Fiscal Year	\$ 73,215	\$ 73,215	\$ 121,500	\$ 48,285

SEE NOTES TO BASIC FINANCIAL STATEMENTS

SAN DIEGO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Authority conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant of such policies:

A. Financial Reporting Entity

The accompanying financial statements report on the financial activities of the San Diego In-Home Supportive Services Public Authority (“Authority”). In response to a 1999 State mandate requiring the establishment of an employer of record for the In-Home Supportive Services program, the Board of Supervisors approved appropriations and established an operating fund for the Public Authority for the implementation activities and operating expenses. The Authority is a public entity separate from the County of San Diego (“County”). The Authority is a corporate public body exercising public and essential governmental functions, and it has all powers necessary and convenient to carry out its required responsibilities. The Authority’s financial statements are also included in the County’s Comprehensive Annual Financial Report (“CAFR”). The reason for including the Authority in the CAFR is the exercise of oversight responsibility over the Authority’s activities by the County Board of Supervisors who also acts as the Authority’s Governing Body.

B. Basis of Presentation

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34. The implementation of GASB Statement No. 34 required the Authority to present a Management Discussion and Analysis (MD&A) and two additional statements: Statement of Net Assets and Statement of Activities. An analysis of activities of the Authority is discussed in the MD&A. The Statement of Net Assets and Statement of Activities are government-wide statements that present the Authority’s assets, liabilities, revenues, and expenses using the economic resources focus and accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of the related cash flows.

The governmental fund financial statement is presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual i.e. both measurable and available. “Available” means collectible within the current period or within 30 days after the year-end. Expenditures are recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on long-term debt, if any, is recognized when due.

SAN DIEGO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Related Party Transactions

The majority of the Authority's transactions are between the Authority and the related party, the County of San Diego. The County of San Diego, by agreement, operates the Authority. The Board of Supervisors of the County is also the governing body of the Authority.

D. Budgetary Accounting

Budgets are adopted on a basis consistent with the accounting principles generally accepted in the United States of America (USGAAP). Formal budgetary integration is employed as a management control device.

E. Comparative Date

Comparative total data for the prior fiscal year has been presented in certain statements of the accompanying financial statements, in order to provide an understanding of changes in the Authority's financial position and operations.

F. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of certain assets and liabilities and disclosure of contingent assets and liabilities at the date of the basic financial statements, and the related reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates. Management believes that the estimates are reasonable.

G. New Accounting Pronouncements

Governmental Accounting Standards Board Statement No. 49

For the fiscal year ended June 30, 2009 the Authority implemented Governmental Accounting Standards Board (GASB) Statement No. 49, "Accounting and Financial Reporting for Pollution Remediation Obligations." The Statement is effective for periods beginning after December 15, 2007. The Statement addresses accounting and financial reporting standards for pollution (including contamination) remediation obligations, which are obligations to address the current or potential detrimental effects of existing pollution by participating in pollution remediation activities such as site assessments and cleanups. The scope of the document excludes pollution prevention or control obligations with respect to current operations, and future pollution remediation activities that are required upon retirement of net assets, such as landfill closure and postclosure care and nuclear power plant decommissioning. Implementation of GASB Statement No. 49 did not have an impact on the Authority's basic financial statements for the fiscal year ended June 30, 2009.

SAN DIEGO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. New Accounting Pronouncements (Continued)

Governmental Accounting Standards Board Statement No. 52

For the fiscal year ended June 30, 2009, the Authority implemented GASB Statement No. 52, "Land and Other Real Estate Held as Investments by Endowments". The Statement is effective for periods beginning after June 15, 2008. This Statement establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value. Governments also are required to report the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value, and other information that they currently present for other investments reported at fair value. Implementation of GASB Statement No. 52 did not have an impact on the Authority's financial statements for the fiscal year ended June 30, 2009.

Governmental Accounting Standards Board Statement No. 55

For the fiscal year ended June 30, 2009, the Authority implemented GASB Statement No. 55, "The hierarchy of Generally Accepted Accounting Principles for State and Local Governments". The Statement is effective as of April 2, 2009. The objective of this Statement is to incorporate the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the Governmental Accounting Standards Board's authoritative literature. The "GAAP hierarchy" consists of the sources of accounting principles used in the preparation of financial statements of state and local governmental entities that are presented in conformity with GAAP, and the framework for selecting those principles. Implementation of GASB Statement No. 55 did not have an impact on the Authority's financial statements for the fiscal year ended June 30, 2009.

Governmental Accounting Standards Board Statement No. 56

For the fiscal year ended June 30, 2009, the Authority implemented GASB Statement No. 56, "Codification of Accounting and Financing Reporting Guidance Contained in the AICPA Statements of Auditing Standards". The Statement is effective as of April 16, 2009. The objective of this Statement is to incorporate into the Governmental Accounting Standards Board's (GASB) authoritative literature certain accounting and financial reporting guidance presented in the American Institute of Certified Public Accountants' Statements on Auditing Standards. This Statement addresses three issues not included in the authoritative literature that establishes accounting principles – related party transactions, going concern considerations, and subsequent events. The presentation of principles used in the preparation of financial statements is more appropriately included in accounting and financial reporting standards rather than in the auditing literature. Implementation of GASB Statement No. 56 did not have an impact on the Authority's financial statements for the fiscal year ended June 30, 2009.

SAN DIEGO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 2 EQUITY IN CASH AND POOLED INVESTMENTS

The San Diego In-Home Supportive Services Public Authority's cash is included in the County's balance sheet as "Equity in Cash and Pooled Investments". The County maintains a cash and investment pool for all funds of the County and other agencies for which the County treasury is the depository. Interest earned on the pooled funds is allocated and credited to these funds quarterly. Further disclosures regarding the County's cash and investments are included in the Notes of the County's fiscal year ended June 30, 2009 Comprehensive Annual Financial Report.

NOTE 3 COMPENSATED ABSENCES

The San Diego In-Home Supportive Services Public Authority accrues accumulated vacation due to its employees and upon termination of employment; employees will be paid for unused vacation time that has been earned through the last day of work. The total amount due at June 30, 2009 is \$110,233.

NOTE 4 PUBLIC AUTHORITY EMPLOYEES RETIREMENT PLAN
(DEFINED CONTRIBUTION PENSION PLAN)

The County of San Diego In-Home Supportive Services Public Authority Money Purchase Plan began on July 1, 2002.

Plan Description

General – The San Diego In-Home Supportive Services Public Authority Employee Retirement Plan ("Plan") is administered by a private administrator. The Authority's Plan is a defined contribution plan covering all qualified employees of the Authority. Entry into the Plan is made on the first day of employment after meeting the eligibility requirements. In a defined contribution plan, benefits depend solely on amounts contributed to the Plan plus investment earnings.

Contributions – Each year the Authority contributes to the Plan, for qualified enrolled employees, 8.0% of those employees' gross wages. For the fiscal year ended June 30, 2009 the Authority contributed \$142,802.

Participant Accounts – Each participant's account is credited with the Authority's contribution, and an allocation of Plan earnings. The benefit to which a participant is entitled to is the benefit that can be provided from the participant's account.

Vesting – Vesting is based on years of service. A participant is 20% vested after one year but less than two years of credited service and vests an additional 20% for every year of service thereafter. A participant is fully vested after five years of service.

Payment of Benefits – Upon termination of service, a participant may elect to receive either a lump sum distribution equal to the value of his or her account or an annuity.

SAN DIEGO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 5 ACCOUNTS RECEIVABLE DUE FROM PROVIDERS AND FORMER PROVIDERS

The Health Benefit department has been successful at collecting \$23,768 to date towards the original balance of \$154,002. Also included in the balance is what the Authority categorized as overpayment to the Sharp Healthplan. \$7,357 was received from Sharp as a credit to the March 2006 coverage. The Authority has not included a receivable on its financial statements as most of the balance is considered uncollectible. Any payments received are recorded as an offset to operating costs.



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**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Supervisors
San Diego In-Home Supportive Services Public Authority
San Diego, California

We have audited the accompanying financial statements of the governmental activities and the major fund of the San Diego In-Home Supportive Services Public Authority as of and for the fiscal year ended June 30, 2009, and has issued our report thereon dated September 15, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Authority's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Authority's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Authority's financial statements that is more than inconsequential will not be prevented or detected by the Authority's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Authority's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

We noted certain other matters that we reported to management of the Authority in a separate letter dated September 15, 2009.

As part of obtaining reasonable assurance about whether the financial statements of the Authority are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended for the information and use of the Board of Supervisors, management, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Moss, Levy & Hartzheim

Moss, Levy & Hartzheim, LLP
Beverly Hills, California
September 15, 2009