

COUNTY OF SAN DIEGO IN-HOME SUPPORTIVE
SERVICES PUBLIC AUTHORITY
MONEY PURCHASE PENSION PLAN

MANAGEMENT REPORT
AND
AUDITOR'S COMMUNICATION LETTER

For the Fiscal Year Ended
June 30, 2013

COUNTY OF SAN DIEGO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY
MONEY PURCHASE PENSION PLAN
June 30, 2013

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November 5, 2013

To the Board of Supervisors
County of San Diego In-Home Supportive Services Public Authority
Money Purchase Pension Plan
San Diego, California

Honorable Board Members:

In planning and performing our audit of the financial statements of the County of San Diego In-Home Supportive Services Public Authority Money Purchase Pension Plan (Plan), as of and for the fiscal year ended June 30, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered the Plan's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan's internal control.

A deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Plan's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the Board of Supervisors, and others within the Plan, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Moss, Levy & Hartzheim

Moss, Levy & Hartzheim, LLP
Culver City, California



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November 5, 2013

To the Board of Supervisors
County of San Diego In-Home Supportive Services Public Authority
Money Purchase Pension Plan

Honorable Board Members:

We have audited the financial statements of the County of San Diego In-Home Supportive Services Public Authority Money Purchase Pension Plan (Plan) for the fiscal year ended June 30, 2013 and have issued our report thereon dated September 30, 2013. Professional standards require that we provide you with the information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated July 5, 2013. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Plan are described in Note I to the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2013. We noted no transactions entered into by the Plan during the fiscal year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimate affecting the Plan's financial statements was:

The investment advisor's estimate of the quoted prices of the Plan's investments. We evaluated the key factors and assumptions used to develop the estimated quoted prices in determining they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We noted no misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 30, 2013.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to MPP's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the County of San Diego In-Home Supportive Services Public Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information in Documents Containing Audited Financial Statements

This information is intended solely for the use of the Plan's Board and management of the County of San Diego In-Home Supportive Services Public Authority Money Purchase Pension Plan and is not intended to be and should not be used by anyone other than these specified parties.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of you and evaluated the form, content, and methods of preparing the information to determine that the information complies with applicable rules and regulations, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Very truly yours,

Moss, Levy & Hartzheim

Moss, Levy & Hartzheim, LLP
Culver City, California

CURRENT YEAR RECOMMENDATIONS

None.

STATUS OF PRIOR YEAR RECOMMENDATIONS

None.