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INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Commissioners
First 5 Contra Costa
Children and Families Commission
1485 Enea Court, Suite 1200
Concord, CA 94520

We have audited the First 5 Contra Costa Children & Families Commission's compliance with the types of compliance requirements stated in the fourth paragraph below that could have a direct and material effect on the First 5 Contra Costa Children & Families Commission's operations for the year ended June 30, 2010. Compliance with the requirements of laws, regulations, contracts, and grants is the responsibility of the First 5 Contra Costa Children & Families Commission's management. Our responsibility is to express an opinion on the First 5 Contra Costa Children & Families Commission's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the State of California's *Standards and Procedures for Audits of California Counties Participating in the First 5 Program*, issued by the State Controller's Office. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to in the fourth paragraph of this report that could have a direct and material effect occurred. An audit includes examining, on a test basis, evidence about the First 5 Contra Costa Children & Families Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the First 5 Children & Families Commission's compliance with those requirements.

In our opinion, the First 5 Contra Costa Children & Families Commission, complied, in all material respects, with the compliance requirements referred to in the following paragraph that could have a direct and material effect on the Commission's operations for the year ended June 30, 2010.

The Commission's management is responsible for the Commission's compliance with laws and regulations. In connection with the audit referred to above, we selected and tested transactions and records to determine the Commission's compliance with the laws and regulations applicable to the following items.

<u>Description</u>	<u>Audit Guide Procedures</u>	<u>Procedures Performed</u>
Contracting and Procurement	6	yes
Administrative Costs	3	yes
Conflict-of-Interest	3	yes
County Ordinance	4	yes
Long-range Financial Plans	2	yes
Financial Condition of the Commission	1	yes
Program Evaluation	3	yes
Salaries and Benefit Policies	2	yes

This report is intended solely for the information of the County Board of Supervisors, the County Commission, the State Commission, and the State Controller's Office and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

William Rowe & Associates

October 15, 2010