



January 18, 2022

Nicole Preciado, Contracts Manager
Orange County Children and Families Commission
1505 E. 17th Street, Suite 230
Santa Ana, CA 92705

RE: Fiscal Audit of Grant Agreement No. FCI-SD4-17 between the Orange County Children and Families Commission and Newport Mesa Unified School District for the fiscal period July 1, 2020 through June 30, 2021, for total District expenditures in the amount of \$254,952.

Dear Ms. Preciado:

This is to certify that a representative of our firm has read the agreement and conducted a fiscal audit of the invoices submitted to your office for the services provided. The fiscal audit included a representative sample test with respect to the backup documentation. We found that there is adequate documentation to support the claims made.

Based on our testing, the claims made were for reasonable costs necessary to perform the work in accordance with the terms of the contract.

Further, any indirect costs were apportioned in accordance with the agreement.

Should you require additional information, you may contact us at: 909-755-2832 or sgorospe@eidebailly.com.

Very truly yours,

A handwritten signature in black ink that reads "Shilo J. Gorospe".

Shilo Gorospe, CPA
Partner
Eide Bailly, LLP

SFG/ji

Enclosure

cc: Newport-Mesa Unified School District

Agreement No. FCI-SD4-17
 For Contract Term July 1, 2020 through June 30, 2023
 for the Maximum Grant Obligation \$662,500*

| | <u>6/30/2021 Approved</u> | <u>6/30/2021 Per Audit</u> | <u>6/30/2021 Per Invoice</u> | <u>Difference</u> |
|-------------------------|-------------------------------|--------------------------------|----------------------------------|-------------------|
| Staffing | \$ 235,172 | \$ 235,172 | \$ 235,172 | \$ - |
| Direct Project Expenses | 1,530 | 1,530 | 1,530 | - |
| Indirect/Administrative | <u>18,250</u> | <u>18,250</u> | <u>18,250</u> | <u>-</u> |
| Total | <u>\$ 254,952</u> | <u>\$ 254,952</u> | <u>\$ 254,952</u> | <u>\$ -</u> |

* Includes \$21,100 budgeted for Early Development Index (EDI) funds. No expenditures for EDI have been reported as of June 30, 2021.