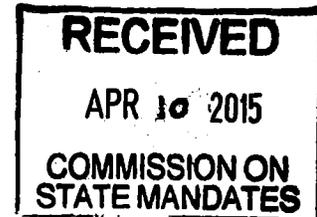




BETTY T. YEE
California State Controller

April 6, 2015

Bill Halldin, President
Board of Trustees
Sierra Joint Community College District
5000 Rocklin Rd.
Rocklin, CA 95677



Dear Mr. Halldin:

This letter serves to notify the Sierra Joint Community College District and affected parties that the State Controller's Office is withdrawing its revised audit report, issued August 25, 2010, of costs claimed by the district for the Collective Bargaining and Collective Bargaining Agreement Disclosure Program (Statutes of 1975, Chapter 961; and Statutes of 1991, Chapter 1213) for the period of July 1, 2002, through June 30, 2006. The audit report identified \$12,116 in audit adjustments. We will remove the audit report from our website.

This letter is in response to an incorrect reduction claim filed by the district, and the Commission on State Mandates' January 9, 2015 proposed decision. We did not timely complete the original final audit report pursuant to Government Code section 17558.5, which requires the audit to be completed within two years of the initiation date. We initiated the audit with a formal start letter, dated April 3, 2007. The initial audit report was issued on April 17, 2009. The State will pay the district for the costs claimed upon the availability of funds.

Questions related to the withdrawal of the findings should be directed to Jim L. Spano, Chief, Mandated Cost Audits Bureau, at the State Controller's Office, Division of Audits, at (916) 323-5849. Questions related to a payment of the amount owed should be directed to Jay Lal, Section Manager, Local Reimbursements, at the State Controller's Office, Division of Accounting and Reporting, at (916) 324-0256.

Sincerely,

A handwritten signature in black ink that reads "Jeffrey V. Brownfield". The signature is written in a cursive, flowing style.

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

Bill Halldin
April 6, 2015
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cc: Willy Duncan, Superintendent and President
Sierra Joint Community College District
Chris Yatooma, Vice President of Administrative Services
Sierra Joint Community College District
Mario Rodriguez, Assistant Vice Chancellor
California Community Colleges Chancellor's Office
Christine Atalig, Specialist
California Community Colleges Chancellor's Office
Chris Ferguson, Principal Program Budget Analyst
California Department of Finance
Keith Nezaam, Staff Finance Budget Analyst
California Department of Finance
Heather Halsey, Executive Director
Commission on State Mandates
Jim L. Spano, Chief
Mandated Cost Audits Bureau
Division of Audits
Jay Lal, Manager
Division of Accounting and Reporting
State Controller's Office

(S07-MCC-043)