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CITY OF NEWARK MEASURE BB FUNDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2019

FINANCIAL STATEMENTS

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CITY OF NEWARK
MEASURE BB FUNDS
NEWARK, CALIFORNIA
FINANCIAL STATEMENTS
FOR FISCAL YEAR ENDED JUNE 30, 2019

CITY OF NEWARK
ALAMEDA COUNTY TRANSPORTATION COMMISSION – MEASURE BB FUNDS

FINANCIAL STATEMENTS

FOR FISCAL YEAR ENDED JUNE 30, 2019

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To the Honorable Mayor and Members of the City Council
City of Newark, California

Report on Internal Control over Compliance

The management of the City is responsible for establishing and maintaining effective internal control over compliance with the requirements listed above. In planning and performing our audit, we considered the City's internal control over compliance with the requirements that could have a direct and material effect on the Measure BB Funds in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance 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 noncompliance on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement will not be prevented, or detected and corrected on timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in the internal control over compliance that we consider material weaknesses as defined above. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the agreement with the Alameda County Transportation Commission, that are applicable to its Measure BB Funds. Accordingly, this communication is not suitable for any other purpose.

Sacramento, California
December 20, 2019