

# County of Glenn

Willows, California

*Report to the Board of Supervisors and  
Management*

*For the year ended June 30, 2009*

**C&L**  
Caporicci & Larson  
Certified Public Accountants

County of Glenn  
Report to the Board of Supervisor and Management  
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March 31, 2010

To the Board of Supervisors and Management  
of the County of Glenn  
Willows, California

In planning and performing our audit of the financial statements of the County of Glenn (County) as of and for the year ended June 30, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures 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 County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A *control deficiency* 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 misstatements on a timely basis.

A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. A significant deficiency in internal control is identified in the audit and is discussed on page 3 of this report.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Toll Free Ph: (877) 862-2200

Toll Free Fax: (866) 436-0927

**Oakland**

180 Grand Ave., Suite 1365  
Oakland, California 94612

**Orange County**

9 Corporate Park, Suite 100  
Irvine, California 92606

**Sacramento**

777 Campus Commons Rd., Suite 200  
Sacramento, California 95825

**San Diego**

4858 Mercury, Suite 106  
San Diego, California 92114

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The County's written response to the significant deficiency identified in our audit has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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

*Caporicci & Larson*

Caporicci & Larson  
Oakland, California

County of Glenn  
Report to the Board of Supervisors and Management  
For the year ended June 30, 2009

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SIGNIFICANT DEFICIENCY

1. Prior Period Adjustments

Observation

During fiscal year 2008, the County recorded a prior period adjustment due to the evaluation of its' Hospital operation. During the evaluation it was determined that the Hospital Enterprise Fund did not qualify for that classification, and therefore the County incorporated Hospital contributions into General Government for reporting purposes.

Recommendation

We recommend that the County review operating relationships within the County to avoid reporting errors.

Management Response

Management concurs.