



Robert W. Johnson
an accountancy corporation

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Chief Gary Gerren
Fire Chief
Fallen Leaf Lake Community Services District
P.O. Box 9415
South Lake Tahoe, CA 96158

Dear Chief Gerren:

You have enquired about our Firm producing a management report. Currently we perform the annual audit of your District and produce:

- Audited financial statements, and
- Report on Accounting Controls (RAC)

RAC is sometimes referred to as a "management letter" or Management report". Recommendations in RAC would normally concern accounting systems or accounting controls.

For 2015 there were no significant deficiencies in your accounting controls or system to comment on. In other words, your District is doing a good job in maintaining your accounting system and financial reporting. Similarly, your accounting policies and controls are properly safeguarding District assets.

Sincerely,

Robert W. Johnson, CPA

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