



El Dorado County Fire Safe Council

P.O. Box 1011
Diamond Springs, CA 95619

Phone: (530) 647-1700

Email: board@edcfiresafe.org

Website: edcfiresafe.org

COUNCIL "Public and Private Partners Working Together to Protect People, Homes, and Natural Resources!"

June 22, 2015

Jeanine J. Mays, CPA
2533 Merrychase Drive, Suite 700
Cameron Park, CA 95682

Dear Ms. Mays:

This representation letter is provided in connection with your audit of the financial statements of El Dorado County Fire Safe Council as of June 30, 2014, which comprise the statements financial position-modified cash basis, the related statements of activities and changes in net assets-modified cash basis, and the statement of functional expenses-cash basis for the twelve months then ended, and the related notes to the financial statements, for the purpose of expressing an opinion as to whether the financial statements presented fairly, in all material respects, in accordance with modified cash basis in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. Except where otherwise stated below, immaterial matters less than \$2,000 collectively are not considered to be exceptions that require disclosure for the purpose of the following representations. This amount is not necessarily indicative of amount that would require adjustment or to or disclosure in the financial statements.

We confirm, to the best of our knowledge and belief, as of June 22, 2015, the following representations made to you during your audit.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated January 17, 2015, including our responsibility for the preparation and fair presentation of the financial statements.
- The financial statements referred to above are fairly presented in conformity with modified cash basis in the United States.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.


- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of modified cash basis in the United States.
- All events subsequent to the date of the financial statements and for which modified cash basis requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.
- The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with modified cash basis in the United States.
- Material concentrations have been appropriately disclosed in accordance with modified cash basis.
- Guarantees, whether written or oral, under which the organization is contingently liable, have been properly recorded or disclosed in accordance with modified cash basis.

Information Provided

- We have provided you with:
 - Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - Additional information that you have requested from us for the purpose of the audit.
 - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the organization and involves:
 - Management.
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud or suspected fraud affecting the organization's financial statements communicated by employees, former employees, grantors, regulators, or others.
- We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements.
- We have disclosed to you all known actual or possible litigation, claims, and assessment whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the organization's related parties and all the related party relationships and transactions of which we are aware.
- The organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral except as made known to you.
- We are responsible for compliance with the laws, regulations, and provisions of contracts and

grant agreements applicable to us; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

- El Dorado County Fire Safe Council is an exempt organization under Section 501(C)(3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.

Signed:  Title CHAIRMAN