



## C. G. UHLENBERG LLP

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

November 2, 2010

To the Board of Supervisors  
Marin County District Attorney's Office

We have audited the Statement of Grant Revenues and Expenditures of the Marin County District Attorney's Office (the "DA") for the High Technology Theft Apprehension and Prosecution Program, Victim Witness Assistance Program, and Vertical Prosecution Block Program grants awarded by the State of California Emergency Management Agency ("CalEMA"), and the Workers' Compensation Insurance Fraud and Automobile Insurance Fraud grants awarded by the California Department of Insurance (the "DOI") for the year ended June 30, 2010. We have issued our reports thereon dated October 21, 2010 for the CalEMA Programs, and DOI Programs. Professional standards require that we provide you with the following information related to our audit.

### **Significant Audit Findings**

#### ***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the DA are described in Note 1 to the financial statements. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year 2010. We noted no transactions entered into by the DA during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The DA did not utilize any accounting estimates.

#### ***Difficulties Encountered in Performing the Audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

#### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no misstatements identified during the audit.

***Disagreements with Management***

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

***Management Representations***

We have requested certain representations from management that are included in the management representation letters dated the same as the reports.

***Management Consultations with Other Independent Accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the DA financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Other Audit Findings or Issues***

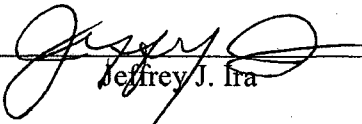
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the DA's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Supervisors and the Management of the Marin County District Attorney's Office and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

C G. Uhlenberg LLP

By

  
Jeffrey J. Ira

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