



December 2, 2019

Nicole Preciado, Contracts Manager  
Orange County Children and Families Commission  
1505 E. 17<sup>th</sup> Street, Suite 230  
Santa Ana, CA 92705

RE: Fiscal Audit of Grant Agreement No. FCI-SD2-17 between the Orange County Children and Families Commission and Newport Mesa Unified School District for the fiscal period July 1, 2017 through June 30, 2020, for total District expenditures in the amount of \$250,892.

Dear Ms. Preciado:

This is to certify that a representative of our firm has read the agreement and conducted a fiscal audit of the invoices submitted to your office for the services provided. The fiscal audit included a representative sample test with respect to the backup documentation. We found that there is adequate documentation to support the claims made.

In our opinion the claims made were for reasonable costs necessary to perform the work in accordance with the terms of the contract.

Further, any indirect costs were apportioned in accordance with the agreement.

Should you require additional information, you may contact us at: 909-466-4410 or [apark@eidebailly.com](mailto:apark@eidebailly.com).

Very truly yours,

A handwritten signature in black ink, appearing to read "Andrew Park".

Andrew Park  
of Eide Bailly, LLP

ASP/lo  
Enclosure

cc: Newport-Mesa Unified School District

**Agreement No. FCI-SD2-17**  
**For Contract Term July 1, 2017 through June 30, 2020**  
**for the Maximum Grant Obligation \$738,650\***

	<b>Approved Budget</b>	<b>Per Audit</b>	<b>Per Invoice</b>	<b>Difference</b>
<b>Staffing</b>	\$ 225,754	\$ 225,754	\$ 225,754	\$ -
<b>Direct Project Expenses</b>	1,784	1,784	1,784	-
<b>Indirect/Administrative</b>	10,012	10,012	10,012	-
<b>EDI</b>	13,342	13,342	13,342	-
<b>Total</b>	<u>\$ 250,892</u>	<u>\$ 250,892</u>	<u>\$ 250,892</u>	<u>\$ -</u>

\* Includes Early Development Index (EDI) funds available from July 1, 2018 through June 30, 2019.