



550 Howe Avenue, Suite 210
Sacramento, California 95825

Telephone: (916) 564-8727
FAX: (916) 564-8728

To the Commissioners and Management
El Dorado Local Agency Formation Commission
Placerville, California

In planning and performing our audit of the financial statements of the governmental activities and major fund of the El Dorado Local Agency Formation Commission (the LAFCo) as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the LAFCo's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the LAFCo's internal control. Accordingly, we do not express an opinion on the effectiveness of the LAFCo's internal control.

A deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

We have included the following items for your consideration:

We recommend employer contributions to the pension plan be reported in a separate account from employee contributions paid by the employer due to the need to identify employer contributions to record as deferred outflows for contributions after the pension plan measurement date under GASB Statement No. 68.

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This report is intended solely for the information and use of the Commissioners, management and others within the organization and is not intended to be, and should not be, used by anyone other than these specified parties.

Richardson & Company, LLP

March 23, 2020