

**CONTRA COSTA MOSQUITO
AND VECTOR CONTROL DISTRICT**

**MEMORANDUM ON
INTERNAL CONTROL STRUCTURE**

YEAR ENDED JUNE 30, 2006

MAZE & ASSOCIATES

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September 14, 2006

To the Board of Trustees
Contra Costa Mosquito and Vector Control District, California

Under generally accepted auditing standards in the United States of America, auditors are encouraged to report various matters concerning an entity's internal control structure noted during an audit, and are required to report certain of those matters. Matters that are required to be reported are significant deficiencies in the design or the operation of the internal control structure that, in the auditor's judgment, could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

As part of our audit of the financial statements of the Contra Costa Mosquito and Vector Control District for the year ended June 30, 2006, we considered the District's internal control structure in determining the scope of our audit procedures for the purpose of rendering an opinion on the financial statements. While our purpose was not to provide assurances on the internal control structure, certain matters came to our attention that we want to report to you. These matters, along with our recommendations, are described in the accompanying memorandum.

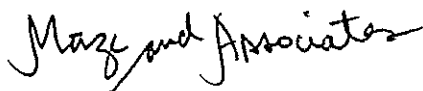
A material weakness is a significant deficiency in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses as defined above. However, none of the deficiencies described in the accompanying memorandum is believed to be a material weakness.

The accompanying memorandum on internal control structure is intended solely for the use of management and the Board of Trustees. This restriction is not intended to limit the distribution of this letter and the accompanying memorandum which, upon acceptance by the Board of Trustees, are a matter of public record. To the extent that the Board of Trustees intends to rely upon this letter and the accompanying memorandum, such reliance should take into account the limited basis on which our recommendations were developed, as described above, and the limitations inherent in the internal control structure. In addition, the Board of Trustees should understand that the criteria used by us in considering the internal control structure could differ significantly from the criteria the Board of Trustees may be using for its purpose.

We wish to express our appreciation for the courtesies and cooperation extended to our representatives during the course of their work. We would be pleased to discuss these recommendations in greater detail or otherwise assist in their implementation.

Very truly yours,



A Professional Corporation

**Contra Costa Mosquito and Vector Control District
Memorandum on Internal Control**

Bank Statement Reconciliations – Recommendation # 1

As of June 30, 2006, the bank reconciliation of the District's checking account with Bank of the West had an unreconciled variance to the general ledger of \$1,401 dating back to September 2005. The District should investigate the difference and determine if a bank error occurred or correct the balances in the general ledger.

District Response:

District staff investigated the \$1,401 difference in October of 2005, and determined that a bank error did not occur. Staff will correct the difference in the general ledger.

Bank Statement Reconciliations – Recommendation # 2

In addition, during our review of the June 30, 2006 bank reconciliation, we also noted the District has had a check payable to Contra Costa Waste that has been outstanding for more than three years. The District should attempt to contact this vendor and re-issue the check or write-off the amount.

District Response:

The check in question is thirteen dollars and therefore inconsequential. It will be written off in the general ledger.

Bank Statement Reconciliations – Recommendation # 3

Finally, the July 2006 checking account did not reconcile as of the end of our field work in mid-September. Any mistakes found in the bank statement can only be disputed up to 30 days from receipt of the bank statement. We recommend staff reconcile the bank statements within the 30-day period.

District Response:

The Accounting & Benefits Specialist attempted to reconcile the July, 2006, bank statement to the general ledger within 30 days but was unsuccessful. The discrepancy will be researched again when the next bank statement is received and additional checks clear the bank.