


INDEPENDENT AUDITORS' REPORT

To the Board of Trustees and Citizens' Oversight Committee
Mt. San Jacinto Community College District
San Jacinto, California

We have conducted a performance audit of the Mt. San Jacinto Community College District (the "District") Measure AA General Obligation Bond funds for the year ended June 30, 2022.

The results of our tests indicated that, in all significant respects, Mt. San Jacinto Community College District expended Measure AA General Obligation Bond funds for the year ended June 30, 2022 only for specific projects developed by the District's Board of Trustees and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.

We conducted our performance audit in accordance with Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit was limited to the objectives listed on page 4 of this report which includes determining the compliance with the performance requirements for the Proposition 39 Measure AA General Obligation Bonds under the applicable provisions of Section 1(b)(3)(C) of Article XIII A of the California Constitution and Proposition 39 as they apply to the bonds and the net proceeds thereof. Management is responsible for Mt. San Jacinto Community College District's compliance with those requirements.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of Mt. San Jacinto Community College District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution. Accordingly, we do not express any assurance on the internal controls.

San Diego, California
October 21, 2022

BACKGROUND

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
MEASURE AA GENERAL OBLIGATION BONDS
BACKGROUND INFORMATION
JUNE 30, 2022**

AUTHORITY FOR THE AUDIT

On November 7, 2000, California voters approved Proposition 39, the Smaller Classes, Safer Schools and d osd osito (ai

**MT. SAN JACINTO COMMUNITY COLLEGE DISTRICT
MEASURE AA GENERAL OBLIGATION BONDS
OBJECTIVES, SCOPE, METHODOLOGY AND CONCLUSIONS
JUNE 30, 2022**

OBJECTIVES

The objective of our performance audit was to determine that the District expended Measure AA General Obligation Bond funds for the year ended June 30, 2022 only for the purposes approved by the voters and only on the specific projects developed by the District's Board of Trustees, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)C of Article XIII A of the California Constitution.

SCOPE

The District provided to us a list of all Measure AA General Obligation Bond project expenditures for the year ended June 30, 2022 (the "List"). The list of transactions represented \$31,171,981 in expenditures from July 1, 2021 through June 30, 2022.

METHODOLOGY

We performed the following procedures to the List of Measure AA General Obligation Bond project expenditures for the year ended June 30, 2022:

1. We verified that a separate Bond Fund of the District has been established to account for the receipt of Bond proceeds, interest, and expenditure of the funds for the period July 1, 2021 through June 30, 2022.
2. We verified the District has established a Citizens' Bond Oversight Committee comprised of representatives from the seven specific constituency groups required by the Proposition.
3. We verified Citizens' Bond Oversight committee met regularly during the year with agendas and/or the year with ad

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CONCLUSION

The results of our tests indicated that, in all significant respects, Mt. San Jacinto Community College District expended Measure AA General Obligation Bond funds for the year ended June 30, 2022 only for the specific projects developed by the District's Governing Board and approved by the voters, in accordance with the requirements of Proposition 39, as specified by Section 1(b)(3)(C) of Article XIII A of the California Constitution.