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INDEPENDENT AUDITORS' REPORT

Board of Education: The Community Oversight Committee
Ventura Unified School District
255 West Stanley Avenue
Ventura, California 93001

We have conducted a performance audit of the Ventura Unified School District's (the "District") Measure R parcel tax expenditures for the year ended June 30, 2018.

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.

Our audit was limited to the objective of determining the District's compliance with the provisions of Sections 50075.1 (b) and (c) of the *California Government Code* as they apply to the parcel tax and the net proceeds thereof. Specifically, our objective was to determine that Measure R parcel taxes were deposited into a separate account and that proceeds were only expended for the purposes identified by the District's Board of Education and approved by the voters. Management is responsible for the District's compliance with those requirements.

Management of the District is responsible for establishing and maintaining effective internal control. Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal control of the District to determine if internal controls were adequate to help ensure the District's compliance with the requirements of Government Code sections 50075.1 (b) and (c). Accordingly, we do not express any assurance on the internal control.

The results of our tests indicated that, in all significant respects, the District expended Measure R parcel tax proceeds for the year ended June 30, 2018 only for the specific uses identified by the District's Board of Education and approved by the voters, in accordance with the requirements as specified by Sections 50075.1(b) and (c) of the *California Government Code*.

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Glendora, California
December 11, 2018