



Rick Johnston, CPA
Leslie Eisenhart, CPA
Nick Waldron, CPA, MS
Elsa Garcia, EA

PERRY, BUNCH & JOHNSTON, INC.

350 Court Street, Woodland, California 95695

Phone: (530)662-3251 Fax: (530)662-4600

www.yolocpas.com

John Perry, CPA
Gary Bunch, CPA
J. C. Sowers, III, EA

May 19, 2022

To the Board of Directors
Cacheville Community Service District
Yolo, CA 95697

In planning and performing our audit of the financial statements of Cacheville Community Service District for the years ended June 30, 2021 and 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Cacheville Community Service District'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, we do not express an opinion on the effectiveness of the Plan's internal control.

However, during our audit we became aware of a couple of matters that are opportunities for strengthening internal control and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding these matters. This letter does not affect our report dated May 19, 2022 on the financial statements of Cacheville Community Service District.

This communication is intended solely for the information and use of management, Board of Directors, and others within the District, and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

Perry, Bunch & Johnston, Inc.

CURRENT YEAR COMMENTS AND SUGGESTIONS

Control Deficiencies

Board Approval of Invoices

During our testing of expenses, we noted three incidents that had typos on the cover sheet of invoices approved by the Board. One of the incidents had the amount of the invoice from the prior year, another had a wrong amount for the invoice, and the third did not include one of the invoices being paid. There was also a separate incident where the board minutes had a typo of the dollar amount of invoices approved for the month compared to the cover sheet. However, all invoices were correctly recorded in the general ledger. We recommend the cover sheet of invoices approved by the board be thoroughly reviewed prior to approval. This will ensure all invoices are included and the amounts to be paid are correct.