

**SUBJECT**

*Auditor's Communication Letter for Fiscal Year 2015 Comprehensive Annual Financial Report and Single Audit Report*

**RECOMMENDED ACTION – N/A**

*This is an Information Item*

**BACKGROUND**

The Comprehensive Annual Financial Report and the Single Audit Report are the official reports used in presenting the results of Long Beach Public Transportation Company's (LBT) annual financial operations. An independent auditing firm is engaged to report on the fair presentation of the financial statements as well as the agency's internal controls and compliance with legal requirements.

The Statement of Auditing Standards require the auditing firm to communicate to the governing body any significant audit findings or other matters related to the audit.

The Auditor's Communication Letter, prepared by Windes, Inc., is included and reports no significant findings associated with the Comprehensive Annual Financial Report and the Single Audit Report.



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Kenneth A. McDonald  
President and Chief Executive Officer

Attachment