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Executive Director

Charna Widby
Assistant Director

Michael Knight
Assistant Director

Patricia Perez
Deputy Director

October 15, 2025

Eide Bailly LLP
10681 Foothill Blvd Suite 300,
Rancho Cucamonga, CA 91730

This representation letter is provided in connection with your audit of the financial statements of First 5 Riverside Children and Families Commission (Commission), a component unit of the County of Riverside, which comprise the respective financial position of the governmental activities and each major fund as of June 30, 2025, and for year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of First 5 Riverside Children and Families Commission (Commission) in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information such that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of October 15, 2025.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 11, 2025 for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. The financial statements referred to above have been fairly presented in accordance with U.S. GAAP and include all properly classified funds, required supplementary information,¹¹ and notes to the basic financial statements.
3. We acknowledge our responsibility for the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of U.S. GAAP.

6. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
7. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
8. We have a process to track the status of audit findings and recommendations.
9. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
10. Significant assumptions used by us in making accounting estimates including those measured at fair value, are reasonable
11. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
12. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
13. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
14. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
15. All funds and activities are properly classified.
16. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
17. All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
18. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
19. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
20. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
21. All interfund and intra-entity transactions and balances have been properly classified and reported.
22. Deposit and investment risks have been properly and fully disclosed.
23. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
24. All required supplementary information is measured and presented within the prescribed guidelines.
25. With regard to investments and other instruments reported at fair value:
 - a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
 - b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
 - c. The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
 - d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.
26. With respect to preparation of the financial statements, we have performed the following:

- a. Made all management decisions and performed all management functions;
 - b. Assigned a competent individual to oversee the services;
 - c. Evaluated the adequacy of the services performed;
 - d. Evaluated and accepted responsibility for the result of the service performed; and
 - e. Established and maintained internal controls, including monitoring ongoing activities
27. With respect to the management's discussion and analysis, budgetary comparison schedule and pension schedules (RSI) accompanying the financial statements:
- a. We acknowledge our responsibility for the presentation of the RSI in accordance with U.S. GAAP.
 - b. We believe the RSI including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
 - c. The methods of measurement or presentation have not changed from those used in the prior period.

Information Provided

28. We have provided you with:
- a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
 - b. Additional information that you have requested from us for the purpose of the audit;
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. A written acknowledgement of all the documents that we expect to issue that will be included in the annual report and the planned timing and method of issuance of that annual report;
 - e. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
29. The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.
30. All transactions have been recorded in the accounting records and are reflected in the financial statements.
31. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
32. We have provided to you our evaluation of the entity's ability to continue as a going concern, including significant conditions and events present, concentrations and constraints, and we believe that our use of the going concern basis of accounting is appropriate.
33. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
- a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the financial statements.
34. We have no knowledge of any instances, that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance, whether communicated by employees, former employees, vendors (contractors), analysts, regulators, or others.
35. We have no knowledge of any instances that have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that has a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.

36. We have no knowledge of any instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
37. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, abuse or waste that you have reported to us.
38. We have a process to track the status of audit findings and recommendations.
39. We have identified for you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
40. We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
41. We have disclosed to you the identity of all the entity's related parties and the nature of all the related party relationships and transactions of which we are aware.
42. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
43. The Commission has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
44. We have disclosed to you all guarantees, whether written or oral, under which the Commission is contingently liable.
45. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
46. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
47. There are no:
 - a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
 - b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
48. The Commission has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
49. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
50. Relating to the Commission's participation in the County's pension plan, we have reviewed the actuarial valuation, and adequately considered the assumptions and qualifications of the specialist in determining the amounts and disclosures used in the financial statements and our underlying accounting records. We did not give or cause any instructions to be given to the specialist with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialist.

51. We have complied with all requirements outlined in the Standard and Procedures for Audits of Local Entities Administering the California Children and Families Act as issued by the California State Controller. In addition, we represent the following:
- a. We have established contracting and procurement policies pursuant to Health and Safety Code Sections (H&S) 1301040(d)(4) and 130151(b)(1); operated in accordance with these policies; and incorporated procedures to ensure that our grants and contracts are consistent with our strategic plan.
 - b. We have established administrative cost definitions that comply with the state commission guidelines and established a process for monitoring these costs. For the fiscal year ended June 30, 2019, the Commission has complied with the administrative cost limit established by the Commission's Board. No changes were made to the methodology or basis of presentation for the calculation of the administrative cost calculation.
 - c. We have established conflict-of-interest policies and procedures pursuant to Health and Safety Code Section 130140(d)(4) and 130151(b)(3) and complied with applicable state and local conflict-of-interest statutes and regulations.
 - d. We have established policies and procedures designed to ensure our adherence to the County ordinance pursuant to Health and Safety Code Section 130140.
 - e. We have created a long-range financial plan and formally adopted it in a public hearing.
 - f. We have communicated our financial condition in accordance with the Commission's policies and Health and Safety Code Section 130151(b)(6), except as noted by you.
 - g. We have established salaries and benefits policies pursuant to Health and Safety Code Section 130151(b)(8) and 130140(d)(6) and have maintained compliance with these policies.
52. We have evaluated the impact of GASB Statement Nos. 101 and 102 effective July 1, 2024, and disclosed our implementation status in Note 1 to the financial statements.
53. We have not completed the process of evaluating the impact of adopting future GASB pronouncements including GASB Statement Nos. 103 and 104. The Commission is therefore unable to disclose the impact that adopting these statements will have on its financial position and the results of operations when such statements are adopted.

A handwritten signature in black ink, appearing to read "Tammi Graham".

10/15/2025

(Tammi Graham, Executive Director)

A handwritten signature in blue ink, appearing to read "Patricia M. Perez".

10/15/2025

(Patricia Perez, Deputy Director)

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Final Audit Report

2025-10-15

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