



INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE

Board of Trustees and
Measure B Parcel Tax Oversight Committee
Peralta Community College District
Oakland, California

We were engaged to conduct a performance audit of Peralta Community College District's (the District) Measure B Parcel Tax Fund (Election of 2012) for the years ended June 30, 2013, 2014, 2015, and 2016.

We conducted these performance audits in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits 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 audits were limited to the objectives listed within the report which includes determining the District's compliance with the performance requirements of the voter approved ballot measure referred to as Measure B in the Election of June 2012. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audits, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Ballot Measure as approved by the voters in the Election of June 2012. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

The results of our tests indicated that the District expended the 2013, 2014, 2015, and 2016 Measure B Parcel Tax Fund (Election of 2012) proceeds in accordance with the voter approved ballot measure referred to as Measure B in the Election of June 2012.

Vavrinek Trine Day & Co. LLP

Rancho Cucamonga, California
April 7, 2017