We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

The audit was conducted in accordance with accounting principles generally accepted in the United States of America, and the standards of the Public Company Accounting Oversight Board (United States) (the "PCAOB").

The audit of the financial statements includes our examination of internal control over financial reporting, and a report on the effectiveness of internal control over financial reporting is included in our report on the financial statements.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America.

We have audited the accompanying financial statements of the Rio Hondo Community College District as of and for the year ended June 30, 2013, and the related notes to the financial statements.
express an opinion of providing any assurance on them. The supplemental information is listed in the table of contents have not been subjected to the material respects in relation to the basic financial statements as a whole.

material respects in relation to the basic financial statements of federal awards is fairly stated in all of America. In our opinion, the schedule of expenditures of federal awards in the United States additional procedures in accordance with auditing standards generally accepted in the United States under material and other expenses of such information directly to the underlying financial statements. Such information has been subjected to the basic financial statements prepared in the course of the basic financial statements and contain additional procedures suggested to the basic financial statements and are not subject to the basic financial statements of the Río Hondo Community College District's basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements. We express an opinion on the financial statements based on our knowledge of such financial statements. We did not express these conclusions. We are not aware of any material misstatements in the basic financial statements.

Required Supplementary Information

Other Matters

Required Supplementary Information with accounting principles generally accepted in the United States of America. Although we consider the information provided in this report to be an essential part of our audit report, the financial statements for fiscal year ending June 30, 2013, and the report of the predecessor firm, the financial statements referred to above present fairly, in all material respects, the financial position of the Río Hondo Community College District.
Financial reporting and compliance.

Auditing Standards in considering the Rio Hondo Community College District's internal control over compliance. The report is an integral part of an audit performed in accordance with Government Auditing Standards. The report describes the scope of our testing of internal controls over financial reporting and compliance with regulations, contracts, and grant agreements, and other matters. The purpose of this report is to control over financial reporting and on our tests of the District's compliance with certain provisions of laws.

In accordance with Government Auditing Standards, we have issued our report dated December 2, 2013. On our consideration of the Rio Hondo Community College District's internal control over financial reporting and compliance, we have issued our report dated December 2, 2013.

[Signatures]
Proposition 30 Education Protection Account Funds
Proposition 1D State Bond Funded Projects
To Be Arranged Hours (TBA)
Disabled Students Programs and Services (DSPS)
Agencies Resources for Education (CARE)
Extended Opportunity Programs and Services (EOPS) and Cooperative
Student Fees - Health Fees and Uses of Health Fee Funds
Student Fees - Instructional and Other Materials
Open Enrollment
Funding
Government and Federal Temporary Assistance for Needy Families (TANF)
California Work Opportunity and Responsibility to Kids (CalWORKS) - Use
Section 420
Communtent Enrollment of K-12 Students in Community College Credit
Students Actively Enrolled
Residency Determination for Credit Courses
State General Appropriation Funding System
Appropriation for Institutional Service Agreements/Contracts
Salaries of Classroom Instructors: 50% Law

We have examined the District's compliance with the following state laws and regulations for the
year ended June 30, 2013 in accordance with Section 400 of the Chancellor's Office California
Community Colleges Contracted District Audit Manual (CDAM).

Río Hondo Community College District

The Honorable Board of Trustees

Independent Accountants' Report on State Compliance Requirements

801 South Grand Avenue, Suite 400 • Los Angeles, CA 90017-4646 • Ph 646-6273-1711 • Fax 646-6273-1777
www.riohondo.edu
December 2, 2013

Los Angeles, California

[Signature]

This report is intended solely for the information and use of the District's management, the Board of Trustees, and others within the District. The California Department of Education, and the California Department of Finance, are not intended to be and should not be used by anyone other than those specified parties.

Accordingly, we express no opinion on the responses.

The District's response to the findings identified in our audit are described in the accompanying schedule of findings and required disclosures. We did not audit the District's responses and, accordingly, we express no opinion on the responses.

The findings are presented at their face value and the findings identified in our audit are described in the accompanying schedule of findings and required disclosures. In our opinion, except for findings 513-01 and 513-02 described in the accompanying schedule of findings and required disclosures, the District complies with the requirements for the year ended June 30, 2013.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and accordingly, included examining, on a least procedures, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination that the District is in compliance with such requirements.
The District will ensure students file all the required documents signed by the Students and District personnel.

District Response

Of the intake process.

Official who is not responsible for performing the intake procedures with the student at the conclusion documentation for each new and returning student should be performed by a EOPS/CARE program To ensure accuracy and completeness of the required documentation, a review of the intake

Recommendation for Corrective Action

Guidelines: 

Contacts have not been established to assure compliance with all EOPS and CARE program

Cause

The condition identified results in noncompliance with the program guidelines.

Effect

None

Questioned Costs

Incompletes and not signed by neither the student nor the EOPS/CARE Counselor or Director.

Condition

A Mutual Responsibility Contract for one student out of twenty five students selected for testing was

Directors:

Signed by the student applying for EOPS/CARE services and in EOPS/CARE Counselor or

Criteria

The EOPS and CARE Programs Guidelines require a Mutual Responsibility Contract be completed

Extended Opportunity Programs and Services (EOPS) and Cooperative Agencies Resources

S 13.01

Section IV - State Award and Compliance Finding

Year ended June 30, 2013

Schedule of Findings and Questioned Costs

Rio Hondo Community College District
and eligibility requirements are met. We are already tackling the issue of students being placed at the lowest eligibility level. We are addressing this issue at every level in the district. The principal, counselors, and staff are working to ensure that students are placed in the classes that are appropriate for their ability.

District Response

The issue of students being placed at the lowest eligibility level in the district was addressed at an early stage. The principal, counselors, and staff are working to ensure that students are placed in the classes that are appropriate for their ability. The principal, counselors, and staff are working to ensure that students are placed in the classes that are appropriate for their ability.

Recommendation for Corrective Action

The conditions identified result in noncompliance with program requirements.

Effect

None

Questioned Costs

Not enrolled in courses for the related semester.

Conditions

- For all students who have not met the required standards, the student was not considered for the program.
- The student was not considered for the program.
- The student was not considered for the program.
- The student was not considered for the program.
- The student was not considered for the program.

The following were noted:

- Preparation, child care, etc.
- A case management system that tracks each student's progress and documents their eligibility for program participation.
- The program requires that all students be considered for the program.
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Essential elements are in place, among others:

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The California WorkOpportunity & Responsibility to Kids (CalWORKs)

S 13-02

Year ended June 30, 2013

Schedule of Findings and Questioned Costs

Rio Hondo Community College District
<table>
<thead>
<tr>
<th>Status</th>
<th>Recommendation</th>
<th>Finding</th>
</tr>
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<td>To be arranged hours (TBA)</td>
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<td>5.12.03</td>
</tr>
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<tr>
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<tr>
<td>Implemented</td>
<td>The District did not have the verification of disability and educational limitation assessment on-file.</td>
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<tr>
<td>Implemented</td>
<td>We recommend that the District strengthen their documentation to support compliance with eligibility requirements. We noted that some students were not published in the official catalog and were not notified of this in the optional catalog.</td>
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