

**RODNEY A. DOLE**  
AUDITOR-CONTROLLER  
TREASURER -TAX COLLECTOR



**DONNA M. DUNK**  
ASSISTANT  
AUDITOR-CONTROLLER

**ROBERT BOITANO**  
ASSISTANT  
TREASURER

**PAM JOHNSTON**  
ASSISTANT  
TAX COLLECTOR / AUDITOR

March 9, 2009

Mr. Robert Boitano, Assistant Treasurer  
Treasury Investment Committee  
Sonoma County Auditor Controller Treasury Tax Collector's Office  
585 Fiscal Drive, Room 100F  
Santa Rosa, CA 95403

### **Auditor-Controller's Report on Applying Agreed-upon Procedures**

We have performed the procedures enumerated below, which were agreed to by the Sonoma County Treasury Investment Pool (the Pool), solely to assist the specified parties in evaluating the Pool's compliance with pertinent California Government code, and the Sonoma County Treasury Investment Policy for the year end June 30, 2008.

The agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of management. We make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

- 1. Procedure Performed:** Determine the Pool's compliance with California Government code.

**Finding:** No material non-compliance noted.

- 2. Procedure Performed:** Determine the Pool's compliance with Treasury Investment Policy.

**Finding:** No material non-compliance noted.

- 3. Procedure Performed:** Check for agreement between the Treasurer's records and the County's accounting records – Investment Pool balance.

**Finding:** No material non-compliance noted.

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We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Pool's management and is not intended to be and should not be used by anyone other than those specified parties.

*Sonoma County Auditor - Controller*

March 9, 2009