



Palomar Community College District
Attn: Todd McDonald, Ed.D.
1140 West Mission Road
San Marcos, CA 92069

RE: Audit of Measure M additional recommendations for the year ended June 30, 2022

We have performed the financial statement and performance audits for Measure M for the year ended June 30, 2022. As noted on pages 13 and 19 of our report dated December 20, 2022, we reported no findings or questioned costs. As such, we have no additional recommendations.

If you have any questions, please call me at (909) 466-4410.

Sincerely,

A handwritten signature in black ink that reads "W Rauch, Jr." with a stylized flourish at the end.

William Rauch, Jr. Partner
Eide Bailly LLP

BR/dr