
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies, or material weaknesses. We identified two deficiencies in internal control over financial reporting that we consider to be a material weakness and a significant deficiency, as defined above. Those deficiencies are listed in the accompanying *Schedule of Findings and Questioned Costs*.

We noted certain other matters that we reported to management of the County, in a separate letter dated July 6, 2012.

Molatore, Scroggin, Peterson & Co. LLP



Andrew E. Peterson, Partner

Klamath Falls, Oregon
July 6, 2012

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