

**OFFICE OF THE AUDITOR-CONTROLLER**

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**ADDENDUM TO MANAGEMENT MEMO**

October 22, 2018

Board of Directors  
Solano County Fair Association  
900 Fairgrounds Drive  
Vallejo, CA 94589

Members of the Board:

Subsequent to the release of our audit report of the financial statements of the Solano County Fair (Fair), a component unit of the County of Solano, as of and for the years ended December 31, 2017 and 2016, Fair management brought to the Auditor-Controller's (ACO) attention a potential issue with the Fair's compliance with CalPERS enrollment requirements.

Based upon our initial review, this matter did not appear to have a material effect to the Fair's financial statements and thus does not require any adjustments to the financial statements.

However, because the Fair participates in the County's CalPERS plan, the ACO is working with the Fair's management to determine the Fair's compliance with the County's CalPERS contract agreement.

We recommend the Board of Directors review the matter with Fair management and continue to work with the ACO to correct any potential deficiencies. If you have any questions, please contact me at 707-784-3057.

Respectfully yours,

A handwritten signature in blue ink that reads "Kirk Starkey".

Kirk Starkey  
Deputy Auditor-Controller