



RON GALPERIN  
CONTROLLER

January 8, 2018

Honorable Members of the City Council  
City of Los Angeles, California

Dear Honorable Members:

**SUBJECT: FISCAL YEAR 2015-16 COST ALLOCATION PLAN (CAP) 40 AUDIT REPORTS FOR CENTRAL SERVICES AND FRINGE BENEFITS, AND DEPARTMENT ADMINISTRATION AND SUPPORT AND COMPENSATED TIME OFF**

Attached to this transmittal are the two fiscal year 2015-16 Cost Allocation Plan (CAP) 40 audit reports for Central Services and Fringe Benefits, and Department Administration and Support and Compensated Time Off Costs. These CAP rates are based on fiscal year 2015-16 costs and will be applied during fiscal year 2017-18.

If you have any questions, please contact Lillian Sedlak, Cost Allocation Plan Supervisor at (213) 978-7326.

Sincerely,

A handwritten signature in black ink that reads 'Georgia Mattera'.

GEORGIA MATTERA  
Chief Deputy Controller

Attachments