



ADMINISTRATION COMMITTEE

Agenda Report

Headquarters
18480 Bandilier Circle
Fountain Valley, CA 92708
(714) 593-7433

File #: 2025-4607

Agenda Date: 11/19/2025

Agenda Item No: 19.

FROM: Robert Thompson, General Manager
Originator: Wally Ritchie, Director of Finance

SUBJECT:

**ORANGE COUNTY SANITATION DISTRICT ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2025**

GENERAL MANAGER'S RECOMMENDATION

RECOMMENDATION:

Receive and file the Orange County Sanitation District's (OC San) Annual Comprehensive Financial Report for the year ended June 30, 2025, prepared by staff and audited by Eide Bailly LLP, Certified Public Accountants, along with the following reports prepared by Eide Bailly LLP:

1. Report to the Board of Directors;
2. Independent Accountants' Report on Agreed-Upon Procedures Applied to Appropriations Limit Worksheets; and
3. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.

BACKGROUND

The Annual Comprehensive Financial Report for the year ended June 30, 2025 is attached for the Administration Committee's consideration. Included within the report are OC San's financial statements for the year ended June 30, 2025, along with the Independent Auditor's Report that includes the unmodified opinion.

RELEVANT STANDARDS

- Produce appropriate financial reporting - annual financial report & audit letter and Ops & CIP budgets every two years, with annual update

ATTACHMENT

The following attachment(s) may be viewed on-line at the OC San website (www.ocsan.gov) with the complete agenda package:

- Report to the Board of Directors
- Report on the Article XIII-B Appropriations Limit Calculation
- Report on Internal Control Over Financial Reporting and Compliance
- Annual Comprehensive Financial Report for the Year Ended June 30, 2025
- Presentation