



Orange County Sanitation District

Administration Building
10844 Ellis Avenue
Fountain Valley, CA 92708
(714) 593-7433

ADMINISTRATION COMMITTEE

Agenda Report

File #: 2019-705

Agenda Date: 11/13/2019

Agenda Item No: 7.

FROM: James D. Herberg, General Manager
Originator: Lorenzo Tyner, Assistant General Manager

SUBJECT:

ORANGE COUNTY SANITATION DISTRICT COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) FOR THE YEAR END JUNE 30, 2019

GENERAL MANAGER'S RECOMMENDATION

RECOMMENDATION: Recommend to the Board of Directors to:

Receive and file the Orange County Sanitation District's Comprehensive Annual Financial Report for the year ended June 30, 2019, prepared by staff and audited by Macias Gini & O'Connell LLP (MGO), Certified Public Accountants, along with the following reports prepared by MGO:

1. Report to the Board of Directors; and
2. Independent Accountants' Report on Agreed-Upon Procedures Applied to Appropriations Limit Worksheets.

BACKGROUND

The CAFR for the year ended June 30, 2019 is enclosed for the Committee's consideration. Included within the report are the Orange County Sanitation District's financial statements for the year ended June 30, 2019, along with the Independent Auditor's Report that includes the unmodified opinion.

RELEVANT STANDARDS

- Produce appropriate financial reporting - annual financial report & audit letter

ATTACHMENT

The following attachment(s) are included in hard copy and may also be viewed on-line at the OCSD website (www.ocsd.com) with the complete agenda package:

- Report to the Board of Directors
- Independent Accountant's Report on Applying Agreed-Upon Procedures Related to Appropriations Limit Calculation
- Comprehensive Annual Financial Report for the Year Ended June 30, 2019 (*separately bound document*)
- Single Audit Reports