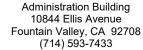
# **Orange County Sanitation District**





# Agenda Report Details (With Text)

File #: 2023-3305 Version: 1 Name:

Type: Non-Consent Status: Passed

File created: 11/2/2023 In control: ADMINISTRATION COMMITTEE

On agenda: 11/15/2023 Final action: 11/15/2023

Title: ORANGE COUNTY SANITATION DISTRICT ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2023

**Sponsors:** Wally Ritchie

Indexes:

**Code sections:** 

**Attachments:** 1. Agenda Report, 2. Report to the Board of Directors, 3. Independent Accountant's Report on

Applying Agreed-Upon Procedures Related to Appropriations Limit Calculation, 4. Report on Internal Control Over Financial Reporting, 5. Single Audit Report, 6. Annual Comprehensive Financial Report for the Year Ended June 30, 2023, 7. Presentation - ACFR Staff Presentation, 8. Presentation - Davis

Farr Audit

DateVer.Action ByActionResult11/15/20231BOARD OF DIRECTORS11/8/20231ADMINISTRATION COMMITTEERecommended for Approval

**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, 2023

## **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, 2023, prepared by staff, and audited by Davis Farr, Certified Public Accountants, along with the following reports prepared by Davis Farr:

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

#### BACKGROUND

File #: 2023-3305, Version: 1

The Annual Comprehensive Financial Report for the year ended June 30, 2023 is attached for the Administration Committee's consideration. Included within the report are OC San's financial statements for the year ended June 30, 2023, 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) may be viewed on-line at the OC San website (www.ocsan.gov) 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
- 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
- Single Audit Report
- Annual Comprehensive Financial Report for the Year Ended June 30, 2023
- Presentations