



# Orange County Sanitation District

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## 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

Date	Ver.	Action By	Action	Result
11/15/2023	1	BOARD OF DIRECTORS		
11/8/2023	1	ADMINISTRATION COMMITTEE	Recommended 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;
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; and
4. Single Audit Report

### BACKGROUND

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](http://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