



# Orange County Sanitation District

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## Agenda Report Details (With Text)

**File #:** 2021-1992    **Version:** 1    **Name:**

**Type:** Non-Consent    **Status:** Passed

**File created:** 11/9/2021    **In control:** ADMINISTRATION COMMITTEE

**On agenda:** 11/17/2021    **Final action:** 11/17/2021

**Title:** ORANGE COUNTY SANITATION DISTRICT ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR END JUNE 30, 2021

**Sponsors:** Lorenzo Tyner

**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. ACFR for the Year Ended 06-30-2021, 5. Presentation - ACFR Staff, 6. Presentation - MGO

Date	Ver.	Action By	Action	Result
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11/17/2021	1	BOARD OF DIRECTORS		
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**FROM:** James D. Herberg, General Manager  
Originator: Lorenzo Tyner, Assistant General Manager

### SUBJECT:

### ORANGE COUNTY SANITATION DISTRICT ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR END JUNE 30, 2021

### GENERAL MANAGER'S RECOMMENDATION

#### RECOMMENDATION:

Receive and file the Orange County Sanitation District's Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2021, 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 ACFR for the year ended June 30, 2021 is attached for the Administration Committee's consideration. Included within the report are the Orange County Sanitation District's financial statements for the year ended June 30, 2021, 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
- Annual Comprehensive Financial Report for the Year Ended June 30, 2021
- Presentations