



Agenda Report

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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: Recommend to the Board of Directors to:

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) 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