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# Eastern Kern

Air Pollution Control District

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Glen E. Stephens, P.E.  
Air Pollution Control Officer

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March 3, 2022

Board of Directors  
Eastern Kern APCD  
2700 "M" Street, Suite 302  
Bakersfield, California 93301

**SUBJECT:** Daniells Phillips Vaughan & Bock Audit Report of the District Financial Controls and Financial Statements for Fiscal Year Ending June 30, 2021

Honorable Board:

Pursuant to Agreement No. 05-005-2021, Daniells Phillips Vaughan & Bock, Certified Public Accountants and Advisors, has completed an audit of the Eastern Kern Air Pollution Control District (District) for fiscal year ending June 30, 2021. A copy of this audit is attached.

The audit for the fiscal year ending June 30, 2021 found that our financial statements are fairly presented, in all material respects, and are in conformity with generally accepted accounting procedures. In addition, the audit did not identify any material weaknesses in the internal control structure. However, the audit found a deficiency in accrual accounting that could be considered significant. District Staff will address and correct the deficiency this fiscal year.

**IT IS RECOMMENDED** your Board receive and file this report.

Sincerely,

Glen E. Stephens, P.E.  
Air Pollution Control Officer

GES: kl  
Enclosure