



Eastern Kern

Air Pollution Control District

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

March 7, 2024

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, 2023

Honorable Board:

Pursuant to Agreement No. 07-012-2022, Daniells, Phillips Vaughan & Bock, Certified Public Accountants and Advisors, has completed a financial audit of the Eastern Kern Air Pollution Control District (District) for fiscal year ending June 30, 2023. A copy of this audit is attached.

The audit for the fiscal year ending June 30, 2023 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. However, the deficiency is an integral part of Kern County's accounting system, and the change would have to be initiated by Kern County Accounting. Therefore, no change to the year-end accounting will be initiated at this time.

IT IS RECOMMENDED your Board approve and file this report.

Sincerely,

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

GES: kl
Enclosure