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# Eastern Kern

## Air Pollution Control District

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Gary Ray, Jr.  
Air Pollution Control Officer

March 5, 2026

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

SUBJECT: Agreement with Brown Armstrong, CPA for District's Financial Records Audit and Reports for Fiscal Year Ending June 30, 2026, through June 30, 2029

Honorable Board:

In accordance with the County Counsel's recommendations, the Eastern Kern Air Pollution Control District (District) changes its financial auditor periodical; therefore, the District has replaced Daniells Phillips Vaughan & Bock CPAs and Advisors with Brown Armstrong, Certified Public Accountants (CPA).

The District is required to report financial transactions to the California State Controller's Office (State Controller) annually. District Staff are currently unequipped to provide a sufficient transaction report to the State Controller. This agreement with the CPA includes preparing and submitting the Transaction Report of Special Districts to the State Controller.

The CPA will also conduct the annual financial audit and draft the financial statement. The financial audit and the report to the State Controller will be provided for a fixed fee of twenty-two thousand eight hundred ninety dollars (\$22,890) per fiscal year. The agreement will be for a four-year term covering auditing and reporting services for Fiscal Year Ending: FY 2025-2026, FY 2026-2027, FY 2027-2028, and FY 2028-2029. Total cost of the agreement over the four-year term is ninety-one thousand five hundred sixty dollars (\$91,560).

**IT IS RECOMMENDED** your Board approve and authorize Chairman to sign Agreement No. 03-001-2026 with Brown Armstrong, CPA; and authorize the Chairman and APCO to sign the Brown Armstrong, CPA Engagement Letter.

Sincerely,

Gary Ray, Jr.  
Air Pollution Control Officer

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