



Eastern Kern

Air Pollution Control District

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

March 5, 2020

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

SUBJECT: Brown Armstrong Audit Report of the District Financial Controls and Financial Statements for Fiscal Year Ending June 30, 2019

Honorable Board:

Pursuant to Agreement No. 07-019-2016, Brown Armstrong, Certified Public Accountants, has completed an audit of the Eastern Kern Air Pollution Control District (District) for fiscal year ending June 30, 2019. A copy of this audit is attached.

The audit for the fiscal year ending June 30, 2019 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 deficiencies in internal control that could be considered significant. District Staff has addressed or correct the stated deficiencies and are not expected to exist in subsequent fiscal audits.

IT IS RECOMMENDED your Board approve and file this report.

Sincerely,

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

GES: kl
Enclosure