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# Eastern Kern

Air Pollution Control District

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Gary Ray, Jr.  
Air Pollution Control Officer

March 6, 2025

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, 2024

Honorable Board:

Under Agreement No. 07-012-2022, Daniells Phillips Vaughan & Bock, Certified Public Accountants and Advisors, has completed the Eastern Kern Air Pollution Control District (District) financial audit for the fiscal year ending June 30, 2024. A copy of this audit is attached.

The audit for the fiscal year ending June 30, 2024, found that the District's financial statements are fairly presented in all material respects and conform with generally accepted accounting procedures. The audit found a deficiency in the accrual accounting that would be considered material. 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,

Gary Ray, Jr.  
Air Pollution Control Officer

GR: BG: cb