

R-21-114
Meeting 21-21
November 18, 2021

AGENDA ITEM #2

To: Board of Directors
Open Space Authority

From: Andrea Mackenzie
General Manager

SUBJECT

Accept Final Audit Report for Fiscal Year 2020 / 2021 as Prepared by Moss, Levy and Hartzheim LLP

REVENUE/COST

There are no costs associated with this action.

BACKGROUND

This audit is a review of the financial condition of the Open Space Authority (Authority) and is performed in accordance with government auditing standards issued by the Controller of the United States. It is further intended to perform various tests of the Authority's compliance with certain provisions of laws and regulations which could have a significant effect on the amounts shown in these statements.

DISCUSSION

As such, the auditor has expressed an opinion that the financial statements referred to in this report present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Authority, as of June 30, 2021.

RECOMMENDATION

The General Manager recommends the Board accept the Final Audit Report for Fiscal Year 2020 / 2021, as prepared by Moss, Levy & Hartzheim, LLP.

Prepared by:
Justina Tien, Fiscal Services Officer

Attachment(s): *Exhibit B – Fiscal Year 2020 / 2021 Final Audit Report Year Ended June 30, 2021*
 Exhibit C – Fiscal Year 2020 / 2021 Auditor's Communication with Those Charged with Governance