



# *Camarillo City Council*

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## **AGENDA REPORT**

Date: December 13, 2023

To: Honorable Mayor and City Councilmembers

From: Greg Ramirez, City Manager

Submitted by: Mark Uribe, Finance Director

Subject: Report from CliftonLarsonAllen LLP, Independent Auditors –  
Financial Statements for Fiscal Year Ended June 30, 2023

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## **BACKGROUND**

CliftonLarsonAllen LLP, CPA firm, completed the annual City audit for the above-named governing bodies with respect to Fiscal Year Ended June 30, 2023. Related financial reports will also be submitted for the governing bodies to receive and file. These reports were submitted to Finance Committee members on December 13, 2023, as required by City Council Policy 3.3 – Fiscal Management.

## **DISCUSSION**

At the close of each fiscal year, the City of Camarillo (City) and the Camarillo Sanitary District are required to be audited by an independent auditing firm. The City has contracted with CliftonLarsonAllen LLP to perform the required audit. The audited financial statements presented will be government-wide, full accrual financial statements, as well as modified accrual fund financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAP).

The various reports listed have been issued by CliftonLarsonAllen LLP:

1. Annual Comprehensive Financial Report (ACFR)
2. Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards
3. Independent Accountants' Report on Agreed-Upon Procedures Applied to Appropriations Limit Worksheets

#### 4. Audit Communication Letter

Audit results revealed no deficiencies in internal control, instances of noncompliance, nor other matters that are required to be reported under Government Auditing Standards. The audited financial statements present fairly, in all material respects, the respective financial position of the funds of the City.

#### **FISCAL IMPACT**

There is no budget impact as a result of this action.

#### **CEQA DETERMINATIONS**

City staff has determined, in accordance with Section 15061(b)(3) of the California Environmental Quality Act (CEQA) Guidelines, that the reports are not subject to CEQA review because it can be seen with certainty that there is no possibility that the reports may have a significant effect on the environment.

#### **RECOMMENDATION**

Receive and file the ACFR and various reports.

#### **ATTACHMENTS**

1. Annual Comprehensive Financial Report (ACFR)
2. Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards
3. Independent Accountants' Report on Agreed-Upon Procedures Applied to Appropriations Limit Worksheets
4. Audit Communication Letter

#### **REFERENCE MATERIALS – AVAILABLE FOR REVIEW AT CITY HALL**

None