

MONTEREY PENINSULA REGIONAL PARK DISTRICT
BOARD OF DIRECTORS MEETING

DATE: February 7, 2024
TO: Board of Directors
FROM: Kelly McCullough, Finance Manager
REVIEWED BY: Rafael Payan, General Manager
SUBJECT: Approval of Report of Certified Public Accountants and Financial Statements for Fiscal Year Ended June 30, 2023

SUMMARY:

Attached for Board review and approval is the Report of Certified Public Accountants and Financial Statements for the Fiscal Year Ended June 30, 2023 (**ATTACHMENT 1**).

FISCAL IMPACT:

There is no fiscal impact from taking this action to approve the report.

FUNDING SOURCE:

Funding for these services was approved in the annual administration budget under line 6149 – Professional/Special Services

FUNDING BALANCE:

Not applicable

DISCUSSION:

The District contracts annually, as required, to have the financial statements audited by a professional independent certified public accounting firm qualified to audit governmental entities. The California Code of Regulations (CCR) sets forth the Minimum Audit Requirements in Title 2, Section 1131.2.

The attached, Report of Certified Public Accountants and Financial Statements for Fiscal Year Ended June 30, 2023, was presented at the January 3, 2024 Board meeting by Robert Callanan of the firm CliftonLarsonAllen LLP, Certified Public Accountants and Consultants. An opportunity was provided by the Partner for members of the Board to ask questions or request clarification. Upon final approval, bound final copies of the report and governance letters will be distributed.

RECOMMENDED ACTION:

Staff respectfully recommends that the Board approve the attached Report of Certified Public Accountants and Financial Statements for the Fiscal Year Ended June 30, 2023 and authorize staff to file the report with the State Controller and County of Monterey as presented.

ATTACHMENT:

1. [Basic Financial Statements with Report on Audit by Independent Certified Public Accountants for Fiscal Year Ended June 30, 2023](#)