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Communication with Those Charged with Governance

2022 Audit Results

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Scope of Work

- Audits for the year ended June 30, 2022
 - City of El Segundo
 - Single Audit
- Agreed Upon Procedures on GANN Appropriations Limit
- Compilation of the State Controller's Report



Auditors' Report

- Opinions
- Basis for Opinions
- Change in Accounting Principle
- Responsibilities of Management for the Financial Statements
- Auditors' Responsibilities for the Audit of the Financial Statements
- Required Supplementary Information
- Supplementary Information
- Other Information
- Other Reporting Required by Government Auditing Standards



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- The planned scope and timing of the June 30, 2022, audit was communicated through our engagement letter.
- Management is responsible for the selection and use of appropriate accounting policies, which are described in note 1 to the financial statements
- Significant estimates and the most sensitive disclosures reported in the financial statements include the following:
 - CalPERS defined benefit pension plan and OPEB plan
 - Claims payable



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- We encountered no significant difficulties during our audit.
- Corrected and Uncorrected Misstatements.
- No disagreements arose during the course of our audit.
- To our knowledge, the District did not consult with other accountants regarding auditing or accounting matters.



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