



**QUANTIFICATION
SETTLEMENT AGREEMENT
JOINT POWERS AUTHORITY
AUDIT RESULTS
FISCAL YEAR ENDED JUNE 30, 2019**

January 13, 2020

Audit Reports

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- ❑ Basic Financial Statements
 - ❑ Unmodified opinion dated November 8, 2019
 - ❑ The financial statements and footnotes are presented fairly, in all material respects, in accordance with generally accepted accounting principles

- ❑ Communication to Those in Governance
- ❑ Government Auditing Standards Opinion

Audit Results

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- ❑ Finance staff was prepared for the audit
- ❑ One journal entry detected as part of the audit was material to the financial statements

Areas of Audit Focus

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**LAIF
Transaction
Review**

**Cash
Disbursement
Testing**

Questions?

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