


Mesa Water District
June 30, 2021

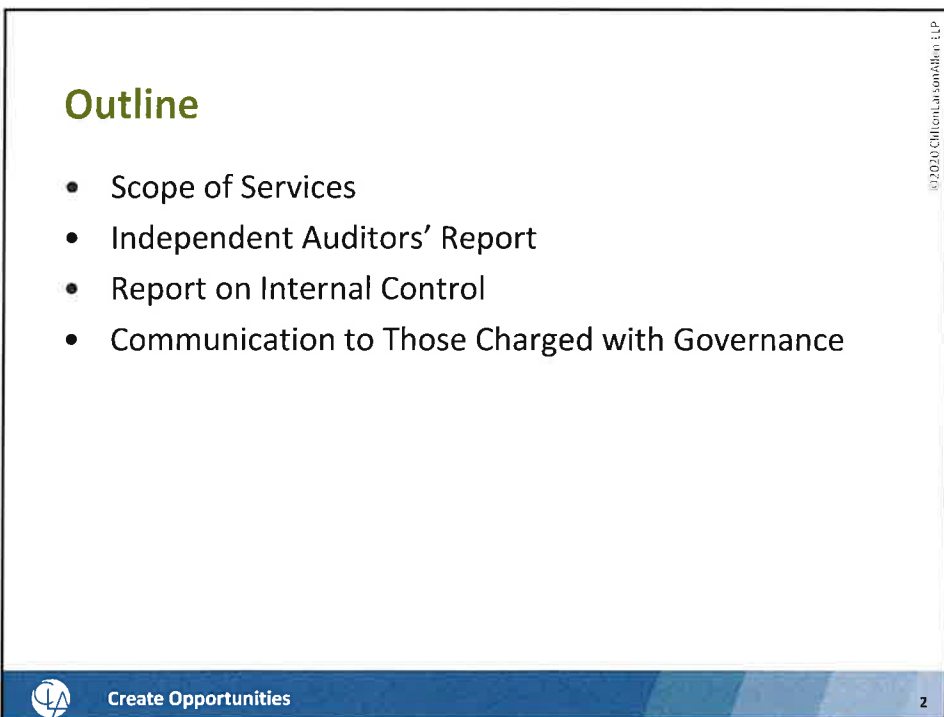
December 8, 2021

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Outline

- Scope of Services
- Independent Auditors' Report
- Report on Internal Control
- Communication to Those Charged with Governance

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Scope of Services

- Agreed-Upon Procedures Review for calculating certain financial ratios
- Audit of the annual financial statements for the year ended June 30, 2021 in accordance with Generally Accepted (US) and Government Auditing Standards

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Independent Auditors' Report

- Audit of the financial statements for the year ended June 30, 2021
- Management is responsible for preparation and fair presentation of the financial statements and for internal controls over those financial statements
- Auditors' responsibility is to express opinions on the financial statements

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Independent Auditors' Report

- Standards require that the audit is planned and performed to obtain reasonable assurance that financial statements are free from material misstatement
- Audit evidence is sufficient and appropriate to provide a basis for our audit opinions
- Unmodified opinion for the District for the year ended June 30, 2021

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Report on Internal Control

- 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
- Material weaknesses:
 - None noted
- Noncompliance:
 - Annual review and approval by the Board of the District's Statement of Investment Policy

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Communication to Those Charged with Governance

- Management is responsible for the selection and use of appropriate accounting policies, which are described in Note 1 to the financial statements
- Management has selected and applied other significant accounting policies appropriately and consistently
- Significant estimates are reported in the financial statements

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Communication to Those Charged with Governance

- Corrected and uncorrected misstatements - none
- Representations related to the audit were obtained from management
- To our knowledge, the District did not consult with other accountants regarding auditing or accounting matters

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