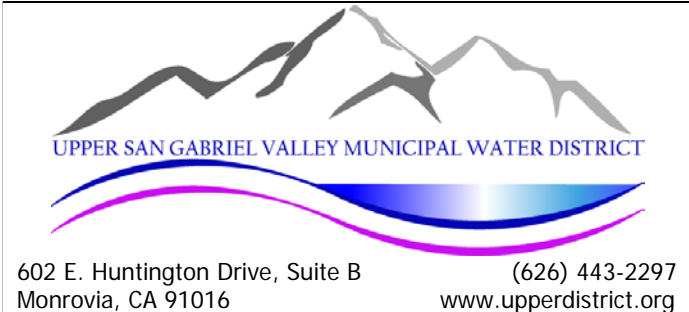


**ADMINISTRATION AND FINANCE
COMMITTEE MEETING
AND
SPECIAL MEETING OF THE
BOARD OF DIRECTORS**



**Thursday, September 3, 2020
4:00 P.M.**

Committee Members:

Alfonso "Al" Contreras, Chair
Charles M. Treviño, Vice-Chair

SPECIAL NOTICE - Teleconference Accessibility

Pursuant to Executive Order N-29-20 issued by Governor Newsom in response to the COVID-19 outbreak, the Upper District will hold its Administration and Finance Committee meeting and special meeting of the Board of Directors via teleconference or the most rapid means of communication available at the time. Instructions to participate in the teleconference are below:

Attendee Join Zoom Webinar

<https://us02web.zoom.us/j/83334222744>

Telephone Dial: 1 (669) 900-6833

Webinar ID: 833 3422 2744

Public comments may be made through teleconference when prompted by the Chair during the public comment period. Public comments may also be provided by emailing Christy@usgvmwd.org in advance of the meeting. Please indicate "PUBLIC COMMENT" in the subject line.

If you have difficulty connecting to the teleconference line, please call (626) 443-2297 or email Ruben@usgvmwd.org. It may take a few minutes to join Zoom or connect via telephone so please join early.

*The Administration and Finance Committee meeting is noticed as a joint committee meeting with the Board of Directors for the purpose of compliance with the Brown Act. Members of the Board who are not assigned to the Administration and Finance Committee may attend and participate as members of the Board, whether or not a quorum of the Board is present. To preserve the function of the Committee as advisory to the Board, members of the Board who are not assigned to the Administration and Finance Committee will not vote on matters before the Committee.

Communications

1. Call to Order.
2. Public Comment.

Discussion/Action

3. FY 2019/20 Audit Entrance Conference. *(Auditors' letter attached. Representatives from Rogers, Anderson, Malody & Scott, LLP (RAMS) will be in attendance to provide an update.)*
4. Board and Committee Meeting Holiday Schedule. *(Staff memorandum enclosed.)*

Oral Reports

- 5.

Other Matters

6. Chaffey Federal Credit Union Membership

Adjournment

Next Meeting: Thursday, October 22, 2020 at 4:00 p.m.



American Disabilities Act Compliance *(Government Code Section 54954.2(a))*

To request special assistance to participate in this meeting, please contact the Upper District office at (626) 443-2297 or valeria@usgvmwd.org at least 24 hours prior to meeting.





ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

735 E. Carnegie Dr. Suite 100
San Bernardino, CA 92408
909 889 0871 T
909 889 5361 F
ramscca.net

PARTNERS

Brenda L. Odle, CPA, MST
Terry P. Shea, CPA
Scott W. Manno, CPA, CGMA
Leena Shanbhag, CPA, MST, CGMA
Bradferd A. Welebir, CPA, MBA, CGMA
Jenny W. Liu, CPA, MST
Jay H. Zercher, CPA (Partner Emeritus)
Phillip H. Waller, CPA (Partner Emeritus)
Kirk A. Franks, CPA (Partner Emeritus)

MANAGERS / STAFF

Charles De Simoni, CPA
Gardenya Duran, CPA
Brianna Schultz, CPA
Jingjie Wu, CPA
Evelyn Morentin-Barcena, CPA
Veronica Hernandez, CPA
Tara R. Thorp, CPA, MSA
Laura Arvizu, CPA
Ye Ying Stella Xia, CPA, MSBA
Louis Fernandez, CPA
Abigail O. Hernandez Conde, CPA, MSA
Zoe Xinlu Zhang, CPA, MSA

MEMBERS

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California Society of
Certified Public Accountants



April 17, 2020

RECEIVED

APR 27 2020

To the Board of Directors and Management
Upper San Gabriel Valley Municipal Water District
602 E. Huntington Drive, Suite B
Monrovia, CA 91016

USGVMWD

This letter is provided in connection with our engagement to audit the financial statements of the Upper San Gabriel Valley Municipal Water District (the District) as of and for the year ended June 30, 2020. Professional standards require that we communicate with you certain items including our responsibilities with regard to the financial statement audit and the planned scope and timing of our audit.

Our Responsibilities

As stated in our engagement letter dated April 17, 2020, we are responsible for conducting our audit in accordance with auditing standards generally accepted in the United States of America and in accordance with *Government Auditing Standards of the Comptroller General of the United States of America* and the State Controller's *Minimum Audit Requirements for California Special Districts*, for the purpose of forming and expressing an opinion(s) about whether the financial statements that have been prepared by management, with your oversight, are prepared, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit does not relieve you or management of your respective responsibilities.

Our responsibility as it relates to the supplementary information, is to evaluate its presentation for the purpose of forming and expressing an opinion as to whether the information is fairly stated in all material respects in relation to the financial statements as a whole.

Our responsibility for the required supplementary information included in the document containing the audited financial statements and our report thereon includes only the information identified in our report. We have no responsibility for determining whether the required supplementary information is properly stated.

Planned Scope of the Audit

Our audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Our audit is designed to provide reasonable, but not absolute, assurance about whether the financial statements as a whole are free of material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations. Because of this concept of reasonable assurance and because we will not examine all transactions, there is a risk that material misstatements may exist and not be detected by us.

Board of Directors
Upper San Gabriel Valley Municipal Water District

Our audits will include obtaining an understanding of the District and its environment, including its internal control, sufficient to assess the risks of material misstatement of the financial statements as a basis for designing the nature, timing, and extent of further audit procedures. However, we will communicate to you at the conclusion of our audit, significant matters that are relevant to your responsibilities in overseeing the financial reporting process, including any material weaknesses, significant deficiencies, and violation of laws or regulations that come to our attention. Our responsibility as auditors is, of course, limited to the period covered by our audit and does not extend to any other periods.

We expect to begin our audit on approximately September 14, 2020. Scott W. Manno, CPA, CGMA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the information and use of the Board of Directors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

ROGERS, ANDERSON, MALODY & SCOTT, LLP



Scott W. Manno, CPA, CGMA
Partner



MEMORANDUM

ITEM 4.

DATE: September 1, 2020
TO: Administration and Finance Committee and Board of Directors
FROM: General Manager
SUBJECT: Board and Committee meeting holiday schedule.

Recommendation

Staff recommends that the Board of Directors reschedule board and/or committee meetings impacted by the holidays.

Background

This year in November, the regular Board meetings fall on Veterans Day and the eve of Thanksgiving Day. The Water Resources and Facility Management Committee and the Administration and Finance Committee meetings also fall on Thanksgiving week.

In December, the Board workshop, the Water Resources and Facility Management Committee and the Administration and Finance Committee meetings all fall on the week of Christmas.

Staff proposes the following holiday meeting schedule for board consideration:

November 2020

- a. Hold only one Board meeting on Wednesday, November 18th at 9:00 a.m.
- b. Reschedule the Water Resources and Facility Management Committee meeting from November 24th to Tuesday, November 17th at 4:00 p.m.;
- c. Reschedule the Administration and Finance Committee meeting from November 26th to Thursday, November 19th at 4:00 p.m.;

December 2020

- a. Hold only one Board meeting on Wednesday, December 9, 2020 at 9:00 a.m.;
- b. Reschedule the Water Resources and Facility Management Committee meeting from December 22nd to Tuesday, December 15th at 4:00 p.m.;
- c. Reschedule the Administration and Finance Committee meeting from December 24th to Thursday, December 17th at 4:00 p.m.