



Audit Planning Meeting

For fiscal year ended June 30, 2026

Alameda County Flood Control & Water
Conservation District – Zone 7 Water Agency

David M. Alvey, CPA
Partner

What We Will Cover

- Background of this Statement of Auditing Standard (SAS)
- Audit scope
- Audit timing
- Management representations

Background of SAS

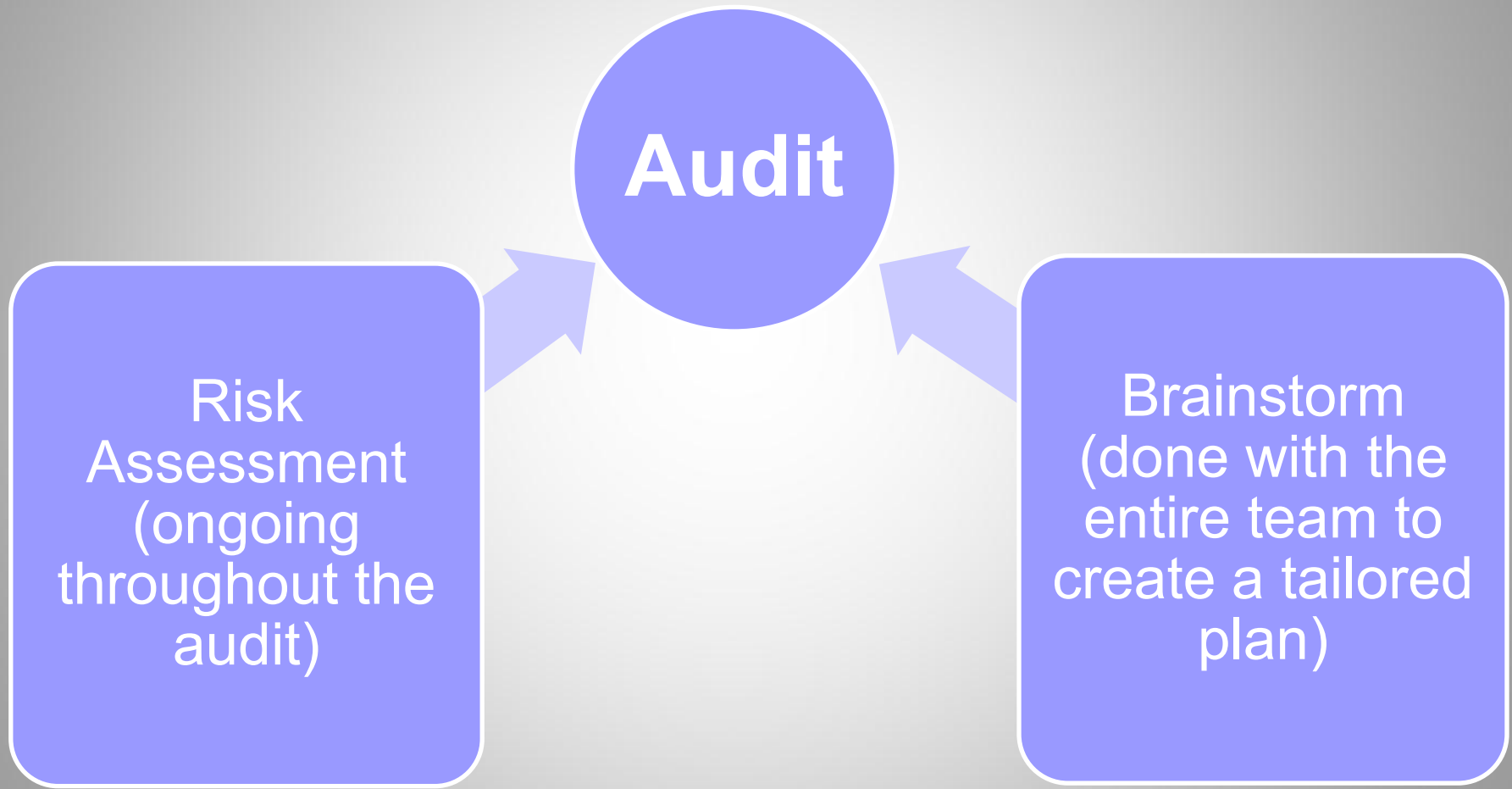
- “those changed with governance”
- Audit Scope, Timing and Management Responsibility
- Who to contact if fraud concern arises

David Alvey,

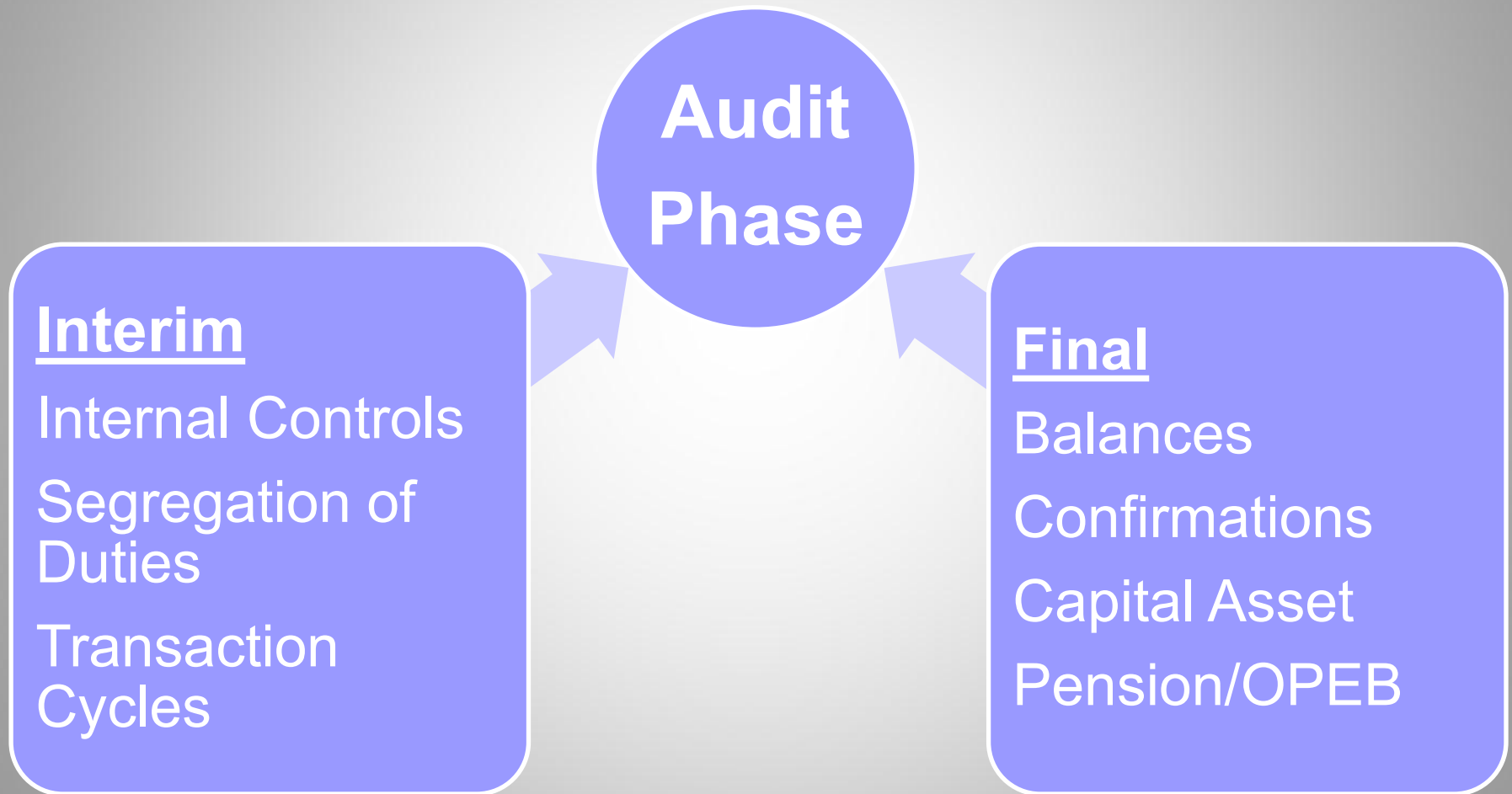
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Audit Scope



Audit Scope



Audit Scope

- Compliance Testing
 - Investment Policy
 - Purchasing Policy
 - Capital Asset Policy
- Financial Statement Preparation
 - What does that mean?
 - Skills, Knowledge and Experience (SKE)
 - Independence

Audit Timeline

Interim

- June 2026
- Internal control environment

Final

- November 2026
- Verification of financial data

Management Representation

- Management Representation Letter
 - Acknowledge responsibility for design, implementation and maintenance of internal controls
 - Not withholding information
 - Access to all information and no limit of scope
 - No fraud!!

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.



QUESTIONS?