



July 11, 2022

To the Board of Directors
Fresno Council of Governments
Fresno, California

We have audited the financial statements of the Fresno Council of Governments' pass-through Transportation Development Act Funds (TDA Funds) of the City of Kingsburg, California (the City) for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated December 1, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2021. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We are not aware of any significant estimates for the year ended June 30, 2021.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached schedule summarizes material misstatements detected as a result of audit procedures which were corrected by management.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

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Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 11, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restriction on Use

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

Very truly yours,

Price Pange & Company

Client: FCOG - TRANSPORTATION DEVELOPMENT ACT FUND
Engagement: 6-30-21 Kingsburg
Current Period: 6/30/2021
Workpaper: Attachment - Corrected Audit Adjustments

<u>Account</u>	<u>Description</u>	<u>Workpaper Reference</u>	<u>Debit</u>	<u>Credit</u>	<u>Net Income Effect</u>
AJE01					
To accrue CY TDA allocation owed to the City from FCOG as of 06-30-2021					
104-0000-115-01-14	ACCOUNTS RECEIVABLE / OTHER		61,261.00	0.00	
104-0000-403-07-02	ARTICLE 8		<u>0.00</u>	<u>61,261.00</u>	
Total			<u>61,261.00</u>	<u>61,261.00</u>	<u>61,261.00</u>
 GRAND TOTAL			<u>61,261.00</u>	<u>61,261.00</u>	<u>61,261.00</u>