



State Water Resources Control Board

March 24, 2023

Arturo Ceja
Mission Springs Water District
66575 Second St
Desert Hot Springs, CA 92240

Dear Arturo Ceja:

The Uniform Administrative requirement, Cost Principles, and Audit Requirement for Federal Awards (Uniform Guidance) **2CFR 200.501**, Audits of States, Local Governments, and Non-Profit Organizations, require the submission of a single or program audit if an entity expends/receives federal awards of \$750,000 or more during a fiscal year. As a pass-through entity, the State Water Resources Control Board (SWRCB) is required to notify recipients of all federal awards received from us during the last fiscal year.

Our records indicate that your agency received \$1,253,914.80 in **federal awards** for Federal Catalog 21.027 (Coronavirus State & Local Fiscal Recovery Funds).

Following is a list, by funding identification number, of the federal awards received for the fiscal year ended June 30, 2022. Please be aware that any non-federal monies received are not included in this amount and **should not be** included in the single audit.

Funding ID	Federal Assistance Number	Amount (\$)
U00016	21.027	1,253,914.80

The single audit reporting package consists of up to nine elements. All applicable elements must be submitted before the State Controller's Office (SCO) review process can begin.

Elements of the reporting package may include some or all of the following:

1. Independent Auditor's Report
2. Basic Financial Statements (Required Supplementary Information)
3. 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

4. Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance in accordance with Uniform Guidance
5. Schedule of Expenditures of Federal Awards (non-federal monies received should not be reported on your SEFA)
6. Schedule of Findings and Questioned Costs
7. Summary Schedule of Prior Audit Findings (please indicate if there are no prior findings)
8. Corrective Action Plan (if applicable)
9. Management Letter (required if issued)

The Annual Comprehensive Financial Report (ACFR) (or financial statement report, if applicable) is required. If the ACFR and single audit report are separate reports, both reports must be submitted. If both reports are not submitted, your single audit reporting package will be considered incomplete.

If your agency determines that it is exempt per the Single Audit and Uniform Guidance rules, you must provide written notification to SCO and SWRCB of your exempt status.

Please submit your single audit reporting package by March 31 of each year (or nine months after the end of the local entities fiscal year, whichever comes first) to the following address:

State Controller's Office
Division of Audits
Financial Audits Bureau/Single Audits Unit
Post Office Box 942850
Sacramento, CA 94250-5874

The SCO requires you to submit one complete single audit package directly to them. Reporting packages may be submitted to the SCO on a CD, provided that the report is in a PDF file format and includes the independent auditor's electronic signature.

In addition, please send a separate electronic copy, on CD, of the single audit reporting package directly to the State Water Resources Control Board at the following address:

State Water Resources Control Board
Division of Financial Assistance
California Water and Wastewater Arrearage Payment Program
1001 I Street, 17th Floor
Sacramento, CA 95814

Specific questions relating to the Single Audit requirements can be directed to the State Controller's Single Audit Unit at singleaudits@sco.ca.gov or (916) 324-6442.

Additional information relating to the Single Audit requirements can be found at SCO's website: https://www.sco.ca.gov/aud_single_audit_requirement.html.

Questions relating to federal awards received from the SWRCB may be directed to Mark Denson at Mark.Denson@waterboards.ca.gov or (916) 341-5011 or Denise.Walker@waterboards.ca.gov or (916) 341-5952.

Sincerely,



Jamie Little
Accounting Administrator III
Accounting Branch

cc: Mark Denson, SWRCB, Division of Administrative Services
Denise Walker, SWRCB, Division of Administrative Services
Selica Potter, SWRCB, Division of Financial Assistance