

INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Directors
Santa Clara Valley Water District
San Jose, California

We have performed the procedures enumerated below, which were agreed to by the Santa Clara Valley Water District (the District), solely to assist you with respect to administration of travel and subsistence expenses of the District for the fiscal year ended June 30, 2020. The District's management is responsible for the effective administration of the District's Travel and Subsistence Policies and Procedures. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

Travel and Subsistence Expenses:

We reviewed the District's Ad-3.4 Travel and Subsistence and Governance Policies of the Board. We selected a sample of twenty-five transactions of Board Member expenses and twenty-five transactions of employee expenses to verify compliance with the District's Travel and Subsistence Policies and Procedures.

A. Board Member Expenses

We selected fifteen significant transactions of travel reimbursements related to conferences, meetings, and miscellaneous expenses to verify compliance with the District's policy. Additionally, we randomly selected ten additional samples of various amounts to obtain a representative sample of those reimbursements.

B. District Employee Expenses

We selected ten significant transactions of travel reimbursements to verify compliance with the District's policy. Additionally, we randomly selected fifteen additional samples of various amounts to obtain a representative sample of those reimbursements.

We traced each reimbursement to supporting documentation and compared the reimbursement to the Governance Policies of the Board and the Travel Expense Reimbursement Policy for compliance. Our review of the compliance of those expenses referred to above reveal no exceptions to the policies of the District.

We were not engaged to, and did not; conduct an audit of the Travel and Subsistence Procedures, the object of which would be the expression of an opinion on the District's Travel and Subsistence Policies and Procedures. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

Maze + Associates

Pleasant Hill, California

January 3, 2021