



**Santa Clara Valley Water District
Independent Accountant's Report on Agreed-Upon Procedures
Applied to Travel and Subsistence Expenses
*Year Ended June 30, 2024***

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

We have performed the procedures enumerated below to the Santa Clara Valley Water District's (District) Travel and Subsistence Expenses for the fiscal year ended June 30, 2024. Management of the District is responsible for the Travel and Subsistence Expenses and their compliance with the District's Travel and Subsistence Policy.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining the District's compliance with its Travel and Subsistence Policy. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures performed and the associated findings were as follows:

1. Travel and Subsistence Expenses

We obtained and reviewed the District's Travel and Subsistence Policy.

Result

No exceptions were noted as a result of performing this procedure.



2. Board Member Travel Expenses

We selected a sample of 25 transactions of Board Member travel expenses and reviewed them to ensure compliance with the District's Travel and Subsistence Policy as follows:

- A. We selected 15 significant transactions (greater than \$675) of travel expense reimbursements related to conferences, meetings, and miscellaneous expenses from a report of Directors' expense accounts for the fiscal year ended June 30, 2024 (source report). Additionally, we randomly selected 10 transactions from the source report of various dollar amounts to obtain a representative sample of such reimbursements. For each transaction selected, we agreed the name, dollar amount, date, and description to supporting documentation maintained by the District and noted that the transaction was approved for reimbursement by authorized District personnel. Additionally, based on the nature and dollar amount of the transaction, we ensured that the travel expense reimbursement was in compliance with the District's Travel and Subsistence Policy.

Result

No exceptions were noted as a result of performing this procedure.

3. District Employee Expenses

We selected a sample of 25 transactions of employee travel expense reimbursements and reviewed them to ensure compliance with the District's Travel and Subsistence Policy as follows:

- A. We selected 10 significant transactions (greater than \$2,450) of employee travel expense reimbursements from a report of travel expense accounts for the year ended June 30, 2024 (source report). Additionally, we randomly selected 15 transactions from the source report of various dollar amounts to obtain a representative sample of such reimbursements. For each transaction selected, we agreed the name, dollar amount, date, and description to supporting documentation maintained by the District and noted that the transaction was approved for reimbursement by authorized District personnel. Additionally, based on the nature and dollar amount of the transaction, we ensured that the travel expense reimbursement was in compliance with the District's Travel and Subsistence Policy.

Result

No exceptions were noted as a result of performing this procedure.

We were engaged by the District's management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's compliance with its Travel and Subsistence Policy. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.



We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report 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 those specified parties.

Vasquez & Company LLP

**Glendale, California
December 20, 2024**



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