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May 16, 2025

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To the Management of the City of Ojai
Ojai, California

In planning and performing our audit of the financial statements of the City of Ojai (the entity) as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the entity's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. However, as discussed below, we identified certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated May 16, 2025 on the financial statements of the entity. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. Our comments are summarized as follows:



Management Comment

During our procedures, we inquired regarding the necessary information needed to complete the Addendum to the Annual Progress Report in accordance with the reporting provisions of the California Health & Safety Code Section 34176.1 as amended by Senate Bill 341 (Chapter 796, Statutes of 2013, effective January 2014) (“SB 341”), and as amended by Senate Bill 107 (Chapter 325, Statutes of 2015, effective January 2016) HSC Section 34176.1(f), we were notified that the information was not available.

Recommendation:

We recommend that the City begin to compile the necessary information to allow for the Addendum to the Annual Progress Report to be completed.

Management Response:

In Fiscal Year 2023-24, Finance continued to experience staff vacancies through June 30, 2024. Staff will implement processes to allow qualified staff to begin to collect the data.

We believe that the implementation of these recommendations will provide the entity with a stronger system of internal control while also making its operations more efficient. We will be happy to discuss the details of these recommendations with you at your convenience.

This communication is intended solely for the information and use of management, and others within the entity, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

Rogers, Anderson, Malody & Scott, LLP.

May 16, 2025