



# 1. TOWN OF MORAGA AUDIT AND FINANCE COMMITTEE

Monday, December 02, 2025

5:30 p.m.

Council Chambers  
335 Rheem Boulevard, Moraga, California 94556

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **PUBLIC COMMENTS AND SUGGESTIONS** - Time reserved for those in the audience who wish to address the Audit and Finance Meeting on items which are not on the agenda. The audience should be aware that the Committee cannot discuss details or vote on non-agenda items. Your concerns may be referred to staff or placed on a future agenda. Note: Public input will also be taken during each agenda item.
4. **APPROVAL OF ACTION MINUTES – AFC MEETING OF MAY 7, 2025**
5. **CASH BALANCES AS OF SEPTEMBER 30, 2025**
6. **REVIEW OF THE AUDITED FINANCIAL REPORTS FOR THE YEAR ENDED JUNE 30, 2025 INCLUDING:**
  - A. **ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE FISCAL YEAR ENDED JUNE 30, 2025**
  - B. **MEMORANDUM ON INTERNAL CONTROL FOR THE FISCAL YEAR ENDED JUNE 30, 2025**
  - C. **AUDITOR REQUIRED COMMUNICATIONS FOR THE FISCAL YEAR ENDED JUNE 30, 2025**
  - D. **INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES FOR COMPLIANCE WITH PROPOSITION 111, FISCAL YEAR 2024-25 APPROPRIATION LIMIT INCREMENT**
7. **ALLOCATION OF FISCAL YEAR 2024-25 GENERAL PURPOSE FUND UNASSIGNED FUND BALANCE**
8. **ESTABLISH NEXT AFC MEETING**
9. **ADJOURN**

Notices of Audit and Finance Committee meetings are posted at the Town offices (329 Rheem Blvd.) and the Moraga Public Library (1500 St. Mary's Rd.). Copies of the agenda packets can be viewed prior to the meeting at the Town Clerk's Office, 329 Rheem Blvd. The Town of Moraga will provide special assistance for disabled citizens upon at least 72 hours advance notice to the Town Clerk (925-888-7022). If you need

sign language assistance or written material printed in a larger font or taped, advance notice is necessary. All meeting rooms are accessible to disabled.