SONOMA COUNTY AGRICULTURAL PRESERVATION AND OPEN SPACE DISTRICT

MEMORANDUM ON INTERNAL CONTROL

FOR THE YEAR ENDED JUNE 30, 2026

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SONOMA COUNTY AGRICULTURAL PRESERVATION AND OPEN SPACE DISTRICT
MEMORANDUM ON INTERNAL CONTROL

For the Year Ended June 30, 2026

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MAZE & ASSOCIATES

MEMORANDUM ON INTERNAL CONTROL

To the Board of Directors
Sonoma County Agricultural Preservation and Open Space District
Santa Rosa, California

In planning and performing our audit of the basic financial statements of the Sonoma County Agricultural Preservation and Open Space District (Ag + Open Space) as of and for the year ended June 30, 2026, in accordance with auditing standards generally accepted in the United States of America, we considered the Ag + Open Space's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ag + Open Space's internal control. Accordingly, we do not express an opinion on the effectiveness of Ag + Open Space's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Ag + Open Space's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Included in the Schedule of Other Matters are recommendations not meeting the above definitions that we believe are opportunities for strengthening internal controls and operating efficiency.

This communication is intended solely for the information and use of management, Board of Directors, and others within the organization, and agencies and pass-through entities requiring compliance with *Government Auditing Standards*, and is not intended to be and should not be used by anyone other than these specified parties.

Maze + Associates

Pleasant Hill, California
October 12, 2026

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MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

2026-01 Upcoming Governmental Accounting Standards Board Pronouncements

GASB PRONOUNCEMENTS OR PRONOUNCEMENTS NOT YET EFFECTIVE

EFFECTIVE FISCAL YEAR 2026/27:

GASB 105 – *Subsequent Events*

Clarifies how governments account for and disclose events occurring after year-end but before the financial statements are available to be issued. It distinguishes events requiring adjustments from those requiring disclosure only, and requires disclosure of the date through which subsequent events were evaluated. It is effective for fiscal years beginning after June 15, 2026.

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