

**Summary of Reviewing Class A Water Utilities' Filings**

Name of water utility	Audit Period		Name of Independent Auditor (CPA firm)	Documents filed with CPUC by water utility and reviewed by UAB	Date of audited F/S or other reports	Audit opinion rendered by independent CPA on the audited financial statements	Matters related to auditee's internal control noted by the independent auditor	UAB's conclusion of reviewing water utility's filed documents	Date of UAB's Reviews	UAB's Next Step / Actions Needed
	From	To								
California American Water Company	01/01/18	12/31/18	PricewaterhouseCoopers	<ul style="list-style-type: none"> <li>Audited stand-alone financial statements (F/S) for California subsidiary</li> <li>Parent company's 10-K report</li> </ul>	<ul style="list-style-type: none"> <li>03/27/19</li> <li>02/19/19</li> </ul>	<ul style="list-style-type: none"> <li>Unqualified opinion on California subsidiary's F/S</li> <li>Unqualified opinion on consolidated F/S and internal controls for parent company</li> </ul>	The audit reports did not disclose any matters related to internal controls. The company stated that they did not receive a Management Letter from their auditors relating to internal controls	We reviewed the annual F/S for the California subsidiary and the parent company's 10-K report. The information presented in these reports indicates that the company's annual F/S are fairly presented. No internal control weaknesses were noted.	10/23/19	No further actions needed.
California Water Service Company	01/01/18	12/31/18	Deloitte and Touché	<ul style="list-style-type: none"> <li>10K Report, which includes the parent company's consolidated F/S</li> <li>F/S disclosure note 16 includes the condensed F/S of the California subsidiary</li> </ul>	02/28/19	<ul style="list-style-type: none"> <li>Unqualified opinion on consolidated F/S and internal controls for parent company. However, the company maintained ineffective internal control over financial reporting</li> </ul>	The Company did not design and maintain effective internal controls over its accounting for regulatory assets and liabilities, specifically controls over the accuracy and completeness of the pension balancing and healthcare balancing accounts as they relate to the amounts authorized in the 2015 General Rate Case.	Parent company's consolidated F/S and California subsidiary's condensed F/S are fairly presented. However, a material weakness in the parent company's internal control over financial reporting was identified. We reviewed the utility's corrective action plan and determined that the company took appropriate actions to address the material weakness in internal control.	12/17/19	No further actions needed.
Golden State Water Company	01/01/18	12/31/18	PricewaterhouseCoopers	<ul style="list-style-type: none"> <li>10K Report, which includes parent company's consolidated F/S and California subsidiary's F/S.</li> </ul>	02/25/19	<ul style="list-style-type: none"> <li>Unqualified opinion on parent company and California subsidiary's F/S</li> <li>Unqualified opinion on internal control</li> </ul>	The 10-K report did not disclose any matters related to the auditee's internal controls. The company confirmed that they did not receive a Management Letter from their auditors relating to internal controls	We reviewed the audited F/S for the parent company and California subsidiary and noted that the F/S are fairly presented. No internal control deficiencies were identified.	12/17/19	No further actions needed.
Great Oaks Water Company	01/01/18	12/31/18	Wright Ford Young & Co	Audited F/S	12/31/18	<ul style="list-style-type: none"> <li>Unqualified opinion on financial statements</li> </ul>	The audit reports did not disclose any matters related to internal controls. The company stated that they did not receive a Management Letter from their auditors relating to internal controls	We reviewed the company's audited F/S. The information presented in the audit report notes that the company's annual F/S are fairly presented. No internal control weaknesses were noted.	12/31/19	No further actions needed.
Liberty Utilities - Apple Valley Ranchos Water Company	01/01/18	12/31/18	Ernst & Young	<ul style="list-style-type: none"> <li>Audited financial statements</li> <li>Securities and Exchange Commission Form 40 F</li> </ul>	02/28/19	<ul style="list-style-type: none"> <li>Unqualified opinion on parent company's F/S</li> <li>Unqualified opinion on internal control over financial reporting</li> </ul>	The audit reports did not disclose any matters related to internal controls. The company stated that they did not receive a Management Letter from their auditors relating to internal controls	We noted that the parent company's consolidated F/S are presented fairly. However, to date, the company has not provided the stand-alone F/S for its California subsidiary.		UAB is in the process of following up with Liberty Utilities to obtain stand-alone F/S for its California subsidiary.

**Summary of Reviewing Class A Water Utilities' Filings**

Name of water utility	Audit Period		Name of Independent Auditor (CPA firm)	Documents filed with CPUC by water utility and reviewed by UAB	Date of audited F/S or other reports	Audit opinion rendered by independent CPA on the audited financial statements	Matters related to auditee's internal control noted by the independent auditor	UAB's conclusion of reviewing water utility's filed documents	Date of UAB's Reviews	UAB's Next Step / Actions Needed
	From	To								
Liberty Utilities - Park Water Company	01/01/18	12/31/18	Ernst & Young	<ul style="list-style-type: none"> <li>Audited financial statements</li> <li>Securities and Exchange Commission Form 40 F</li> </ul>	02/28/19	<ul style="list-style-type: none"> <li>Unqualified opinion on parent company's F/S</li> <li>Unqualified opinion on internal control over financial reporting</li> </ul>	The audit reports did not disclose any matters related to internal controls. The company stated that they did not receive a Management Letter from their auditors relating to internal controls	We noted that the parent company's consolidated F/S are presented fairly. However, to date, the company has not provided the stand-alone F/S for its California subsidiary.		UAB is in the process of following up with Liberty Utilities to obtain stand-alone F/S for its California subsidiary.
San Gabriel Valley Water Company	01/01/18	12/31/18	Vasquez and Company	<ul style="list-style-type: none"> <li>Audited F/S in accordance with Uniform System of Accounts (USOA)</li> <li>Letter to those charged with governance.</li> <li>Company is not publicly traded; therefore, no 10-K report is required</li> </ul>	03/28/19	Unqualified opinion on F/S	The auditor's letter to those charged with governance did not identify any material weaknesses or significant deficiencies in internal control that were discussed with the company's management	We reviewed the Utility's audited F/S and noted that the company's F/S are presented fairly. No internal control deficiencies were noted.	10/24/19	No further actions needed.
San Jose Water Company	01/01/18	12/31/18	KPMG	<ul style="list-style-type: none"> <li>Stand alone F/S for California subsidiary;</li> <li>10K report for parent company</li> </ul>	<ul style="list-style-type: none"> <li>03/11/19</li> <li>02/27/19</li> </ul>	<ul style="list-style-type: none"> <li>Unqualified opinion on California subsidiary's F/S</li> <li>Unqualified opinion on consolidated F/S and internal controls for parent company</li> </ul>	The audit reports did not disclose any matters related to internal controls. The company stated that they did not receive a Management Letter from their auditors relating to internal controls	We reviewed the Utility's audited F/S and noted that the company's F/S are presented fairly. No internal control deficiencies were noted.	10/25/19	No further actions needed.
Suburban Water Systems	01/01/18	12/31/18	PricewaterhouseCoopers	<ul style="list-style-type: none"> <li>Stand alone F/S for California subsidiary</li> <li>Management letter</li> </ul>	04/17/19	Unqualified opinion on F/S	Management Letter indicated that no internal control deficiencies came to the auditor's attention during the audit	We reviewed the audited F/S for the parent company and California subsidiary and noted that the F/S are presented fairly. No internal control deficiencies were identified.	10/25/19	No further actions needed.