

November 19, 2021

Michael Lima, Controller  
City of Fresno  
2600 Fresno Street, Suite 2157  
Fresno, California 93721

Dear Mr. Lima:

It is our understanding that the City of Fresno (the City) and ASM are mutually considering waiving the requirement for a stand-alone audit of the Fresno Convention Center's Fiscal Year 2021 financial results. It is our further understanding that the interest in waiving the standalone audit is the result of the minimal financial activity generated at the Fresno Convention Center due to a COVID-related shutdown that lasted throughout the fiscal year.

I wish to convey to you that, as part of the audit of the City's Annual Comprehensive Financial Report (ACFR), Brown Armstrong will review the Fiscal Year 2021 financial results of the Fresno Convention Center. While Brown Armstrong's review will not be as in-depth as a standalone audit, the review will be sufficient to allow for our firm's opinion on the ACFR to apply to the Convention Center's financial results as well.

Please feel free to contact us if you have any questions regarding our review of the Fresno Convention Center's Fiscal Year 2021 financial results.

Sincerely,

**BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION**



By: Eric H. Xin

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