

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS
ACTION AGENDA SUMMARY

Larry Wayne
DEPT: Auditor-Controller

BOARD AGENDA # *B-3

Urgent Routine

AGENDA DATE May 20, 2008

CEO Concurs with Recommendation YES NO
ph
(Information Attached)

4/5 Vote Required YES NO

SUBJECT:

Approval to Modify the Westport Fire Protection District Financial Report Requirement from an annual to a biennial audit covering a two-year period

STAFF RECOMMENDATIONS:

Approve modification of the Westport Fire Protection District's required financial audit from an annual to a biennial audit covering a two-year period.

FISCAL IMPACT:

There is no fiscal impact to the County to grant this request.

BOARD ACTION AS FOLLOWS:

No. 2008-350

On motion of Supervisor Grover, Seconded by Supervisor DeMartini

and approved by the following vote,

Ayes: Supervisors: O'Brien, Grover, DeMartini and Chairman Mayfield

Noes: Supervisors: None

Excused or Absent: Supervisors: Monteith

Abstaining: Supervisor: None

1) X Approved as recommended

2) _____ Denied

3) _____ Approved as amended

4) _____ Other:

MOTION:

Christine Ferraro

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No. DF-16-21

Approval to Modify the Westport Fire Protection District Financial Report Requirement from an annual to a biennial audit covering a two year period

DISCUSSION:

Government Code Section 26909(f) states, "A special district may, by unanimous request of the governing board of the special district, with unanimous approval of the board of supervisors, replace the annual audit with a biennial audit covering a two-year period or, if the district's annual budget does not exceed an amount specified by the board of supervisors, an audit covering a five-year period."

On December 14, 1982, the Board of Supervisors of Stanislaus County set the annual revenue ceiling at \$100,000 for five-year audits of special districts per Board Resolution Number 82-1992. The annual revenue for the Westport Fire Protection District is greater than \$100,000.

We have received correspondence from Westport Fire Protection District formally requesting approval of an audit frequency of every two years. Subject to this approval, the District will be contracting with a CPA firm to perform an audit for a two-year period ending June 30, 2006.

POLICY ISSUES:

This action is consistent with the Board's priority of multi-jurisdictional cooperation and promoting efficient Government operations.

STAFFING IMPACT:

There are no staffing impacts associated with this agenda item.

CORRESPONDENCE 3
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WESTPORT FIRE PROTECTION DISTRICT
5160 South Carpenter Road
Modesto, California 95358

April 15, 2008

Stanislaus County Board of Supervisors
Christine Ferraro-Tallman, Clerk of the Board
1010 10th St., Suite 6700
Modesto, CA 95354

BOARD OF SUPERVISORS
2008 APR 21 A 10:59

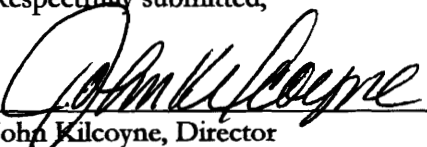
Clerk Ferraro-Tallman:

The Westport Fire Protection District Board of Directors respectfully requests that the Stanislaus County Board of Supervisors consider our District implementing a bi-annual audit instead of an annual audit. Our last audit was for Fiscal Year ending June 30, 2004.

The Westport Fire Protection District Board of Directors, at their April 8, 2008 meeting, unanimously agreed to extend our audits, due to the escalation in the cost of performing an audit.

The Board of Directors appreciated your time in considering this matter.

Respectfully submitted,


John Kilcoyne, Director
Westport Fire Protection District