

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

DEPT: Auditor-Controller SPK

BOARD AGENDA # *B-1

Urgent Routine

AGENDA DATE February 4, 2014

CEO Concurs with Recommendation YES NO
(Information Attached)

4/5 Vote Required YES NO
Unanimous Vote Required

SUBJECT:

Approval to Modify the Burbank-Paradise Fire Protection District Reporting Requirement as a Biennial Audit

STAFF RECOMMENDATIONS:

Approve by unanimous vote to modify the audit period for the Burbank-Paradise Fire Protection District required financial audit report to a biennial audit period.

FISCAL IMPACT:

There is no fiscal impact to the County of Stanislaus to grant this request. The District anticipates a cost savings by replacing its annual audit to a biennial audit.

BOARD ACTION AS FOLLOWS:

No. 2014-40

On motion of Supervisor Withrow, Seconded by Supervisor Monteith
and approved by the following vote,

Ayes: Supervisors: O'Brien, Chiesa, Withrow, Monteith, and Chairman De Martini

Noes: Supervisors: None

Excused or Absent: Supervisors: None

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-06-A-26

Approval to Modify the Burbank-Paradise Fire Protection District Reporting Requirement
as a Biennial Audit

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DISCUSSION:

The Auditor-Controller's Office has received correspondence from the Burbank-Paradise Fire Protection District formally requesting approval of a biennial audit. The correspondence also included a copy of the District Board's Resolution approving the change in audit frequency.

Government Code Section 26909 provides that a Special District may, by unanimous request of the governing board of the District, with unanimous approval of the Board of Supervisors, replace the annual audit required by this section, performed in accordance with professional standards, with a biennial audit covering a two-year period.

POLICY ISSUES:

The State Controller's Office (SCO) has notified the Auditor-Controller's Office that the District is delinquent with the SCO reporting requirement related to the Government Compensation in California (GCC) report. The non-compliance of the GCC report is unrelated to this board agenda item but is noted under this section as a disclosure statement.

Approval of this agenda item is consistent with the Board of Supervisors' priorities of Effective Partnerships and promoting Efficient Delivery of Public Services.

STAFFING IMPACT:

There is no staffing impact associated with this agenda item.

CONTACT PERSONS:

Lauren Klein, CPA

Auditor-Controller

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Burbank Paradise Fire Protection District

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Modesto, Ca 95351

(209) 523-1129 Fax (209) 523-0283

Resolution 2013-15

On September 19th, 2013, at a Regular Meeting of the Burbank Paradise Board of Directors, P. Hillar made a motion to accept Resolution 2013-15, allowing the Audit of the BPFDD Budget and Finances, to be performed biennially. Motion 2nd by R. Caro. All in favor, motion passed.

Aye's: 4

No's: 0

Absent: 1

Prepared by Pamela G. Hillar, Board of Director Member, Secretary serving the BPFDD Board of Directors.

*Note: This Resolution was made at the request of the Stanislaus County Auditor Controller's office, which requested information on BPFDD's policy of performing audit's biennially, and not annually.

P. Hillar had email conversations with Veronica Asencio, General Ledger Division, and will forward the Resolution to her via email, additional copy to the Auditor Controller's office requesting this change be recognized by their office.

This practice was put into place sometime in the early 1990's under a different administration. The auditor that performs the audit for the BPFDD is Charles Strand C.P.A., (209) 667-4477, and has been the auditor since the 1980's.

Thank you, any questions or concerns, please contact Pamela Hillar @ (209)380-2970

Sincerely,

Pamela G. Hillar

