

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 25, 2014

CEO Concurs with Recommendation YES NO
(Information Attached)

4/5 Vote Required YES NO

Unanimous Vote Required

SUBJECT:

Approval to Modify the Woodland Avenue Fire Protection District Reporting Requirement as a Biennial Audit

STAFF RECOMMENDATIONS:

Approve by unanimous vote to modify the audit period for the Woodland Avenue 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 period to a biennial audit covering a two-year period.

BOARD ACTION AS FOLLOWS:

No. 2014-68

On motion of Supervisor Withrow, Seconded by Supervisor O'Brien

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-14-A-28

DISCUSSION:

The Auditor-Controller's Office has received correspondence from the Woodland Avenue Fire Protection District formally requesting approval of a biennial audit. The correspondence also included a copy of the District Board's Minutes 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:

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 Telephone: (209) 525-6576

WOODLAND AVENUE FIRE PROTECTION DISTRICT
3300 Woodland Avenue
Modesto, Ca 95358
(209) 524-4239
FAX (209) 571-3385

January 22, 2014

Lauren Klein, CPA
Stanislaus County Auditor-Controller
1010 Tenth Street, Suite 5100
Modesto, Ca 95354

Dear Lauren,

Enclosed are our signed minutes from Woodland Avenue Fire Protection District's monthly board meeting requesting the Board of Supervisors approve the district's intent to perform a financial audit every two years (biennial audit). Pursuant to Government Code Section 26909, the District's estimated annual revenue sources are less than \$200,000. The District's estimated annual revenue is \$150,000. The District prepares approx.. 15 checks a month. The approval to perform a two-year audit will result in a cost savings to the District, with no loss of accountability.

If you have any questions, please call Donna Van Klaveren, Board Secretary at 209-524-4239 or e-mail her at woodlandavenue@comcast.net.

Sincerely,

 ^{DM}

Doug Flora
Board Chairman

Enclosure

Woodland Avenue Fire Protection District
3300 Woodland Ave.
Modesto, Ca 95358
Agenda
Woodland Avenue Fire Station #1
January 16, 2014

- I. Call to order at 7:00
- II. Flag Salute led by Ott.
- III. Roll Call. Directors Ott, Wagner, Bizzini and Morrison. Chief Passalacqua. Secretary Van Klaveren.
- IV. Approval of Minutes from December 12, 2013. A motion by Wagner, second by Bizzini passed to approve the minutes as read.
- V. Public Comment on Matters Not on the Agenda. None.
- VI. Old Business
 1. EMS Contract – Discussion on EMS Agreement (Volunteer First Responder BLS Payment). A motion by Ott, second by Bizzini passed to approve the agreement to be signed by Michael Passalacqua. Effective December 1, 2013 – April 30, 2018. Reimbursement of \$158 on AMR requested calls.
- VII. New Business
 1. Communications – Discussed insurance renewal application and values on apparatus. Will call Rich Blaker and get some questions on value answered. Discussed filing of Statement of Economic Interest Forms that directors need to fill out on line. Discussed Developer Fee Revenue and Chris Ott and I have a meeting with the county to discuss this issue.
 2. Wood Colony Annex – Discussed revenue from our properties under this annexation.
 3. Audits – Discussed audits performed every other year instead of annually. This will result in a cost savings to the District. A motion by Bizzini, second by Wagner passed an approval to request a biennial audit from the Board of Supervisors.

- VIII. Chief's Report - Breathing Apparatus – Discussed the latest quote by Cascade Fire Equipment Co. Discussed leasing option and possible interest rate. No more than a 5 year lease / loan.
- IX. Financial Report – Discussed P & L and balance in accounts. Discussed payment on the Rim and Aspen Fires.
- X. Presentation of Bills Received December 12, 2013 – January 8, 2014 – Checks #2659 - #2664 were presented totaling \$8,907.86. A motion by Ott, second by Bizzini passed to pay the bills.
- XI. Adjournment at 7:50pm.

Respectfully submitted,



Donna Van Klaveren
Secretary to the Board