

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

DEPT: Auditor-Controller SPL

BOARD AGENDA # \*B-1

Urgent

Routine

AGENDA DATE October 28, 2014

CEO Concurs with Recommendation YES  NO   
(Information Attached)

4/5 Vote Required YES  NO

Unanimous Vote Required

SUBJECT:

Approval to Modify the Hughson Fire District Reporting Requirement to a Biennial Audit

STAFF RECOMMENDATIONS:

Approve by unanimous vote to modify the audit period for the Hughson Fire 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. 2014-534

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

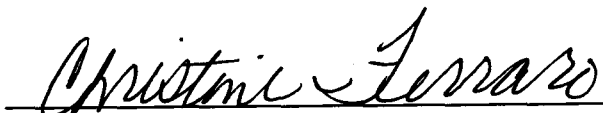
1)  Approved as recommended

2)  Denied

3)  Approved as amended

4)  Other:

MOTION:



ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No. DF-04-A-05

**DISCUSSION:**

The Auditor-Controller's Office has received correspondence from the Hughson Fire District formally requesting approval of a biennial audit. The correspondence consisted 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:**

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

**HUGHSON FIRE PROTECTION DISTRICT**

**RESOLUTION REQUESTING COUNTY APPROVAL  
OF BIENNIAL AUDITS**

WHEREAS the Hughson Fire Protection District is required by California Government Code Section 26909 to have annual audits of its accounts and records unless the County Board of Supervisors unanimously approves biennial audits following unanimous request by this District's Board; and

WHEREAS, the Board of the Hughson Fire Protection District finds that it is in the interests of this District to have biennial audits rather than annual audits;


NOW, THEREFORE, BE IT RESOLVED by unanimous vote of the Board that the District conduct biennial audits of the District's accounts and records if allowed, and hereby requests such approval from the Stanislaus County Board of Supervisors.

PASSED and adopted by the Board of the Hughson Fire Protection District at a regular meeting there duly held on OCTOBER 8, 2014, by the following vote:


AYES: Directors LAMAGNA, VILLERREAL, OSEGUERA, SERPA, ABSHER

NOES: Directors NONE

ABSENT: Directors NONE

  
\_\_\_\_\_  
President of the Board

ATTEST;

  
\_\_\_\_\_  
Secretary

**SECRETARY'S CERTIFICATE**

I JON GALT, Secretary of the Board of the Hughson Fire Protection District, hereby certify that the foregoing is a full, true and correct copy of a Resolution duly adopted by said Board at a regular meeting thereof held on OCTOBER 8, 2014, by the vote indicated above, the original of which is on file in this office and which has not been revoked, and is now in full force and effect.

Dated: OCTOBER 8, 2014.

  
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Jon Galt