

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

DEPT: Auditor-Controller *JPR*

BOARD AGENDA # *B-1

Urgent

Routine *ont*

AGENDA DATE January 6, 2015

CEO Concur with Recommendation YES NO
(Information Attached)

4/5 Vote Required YES NO

Unanimous Vote Required

SUBJECT:

Approval to Modify the East Stanislaus Resource Conservation District Reporting Requirement to a Biennial Audit

STAFF RECOMMENDATIONS:

Approve by unanimous vote to modify the audit period for the East Stanislaus Resource Conservation 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 East Stanislaus Resource Conservation 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. 2015-8

On motion of Supervisor Monteith, Seconded by Supervisor De Martini

and approved by the following vote,

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

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:

ATTEST:

Christine Ferraro
CHRISTINE FERRARO TALLMAN, Clerk

File No. DRC-7-5

DISCUSSION:

The Auditor-Controller's Office has received correspondence from the East Stanislaus Resource Conservation District formally requesting approval of a biennial audit. The correspondence also included 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



BOARD OF SUPERVISORS

2014 NOV - 3 A 11:03

Board of Directors
Sherman A. Boone, Chairman
Mike Passalaqua, Vice Chairman
Frank Coehlo, Treasurer
Susan Harper, Director
Darrell Cordova, Director
Cle Moore-Bell, Associate Director
www.eaststanrcd.org

October 29, 2014

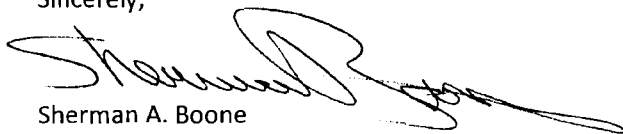
Stanislaus County Board of Supervisors
1010 10th Street, Suite 6700
Modesto, CA 95354

Dear County Board of Supervisors:

The East Stanislaus Resource Conservation District Board of Directors is requesting your approval of a change to our audit schedule. Due to limited resources, the cost of annual audits can be an issue for ESRCD. To help alleviate this burden, a change from an annual audit requirement to a biennial audit requirement effective with the 2012/2013 fiscal year is being requested. A motion was made and approved unanimously at the October 29, 2014 ESRCD board meeting to formally request the schedule change from the Stanislaus County Board of Supervisors and adopt the biennial audit schedule as policy, if approved by the Board of Supervisors.

Thank you for your assistance and consideration of this matter. Any questions may be directed to Jamie Meek, Administrative Manager.

Sincerely,



Sherman A. Boone
Chairman