

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

DEPT: Auditor-Controller *SPK*

BOARD AGENDA # *B-2

Urgent Routine

AGENDA DATE February 12, 2013

CEO Concurs with Recommendation YES NO
(Information Attached)

4/5 Vote Required YES NO
Unanimous Vote Required

SUBJECT:

Approval to Reinstate the Ceres Fire Protection District Reporting Requirement as a Biennial Audit

STAFF RECOMMENDATIONS:

Approve by unanimous vote to reinstate the audit period for the Ceres 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.

BOARD ACTION AS FOLLOWS:

No. 2013-60

On motion of Supervisor Monteith, Seconded by Supervisor Withrow

and approved by the following vote,

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

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1) Approved as recommended

2) Denied

3) Approved as amended

4) Other:

MOTION:

Christine Ferraro

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

File No. DF-17-A-16

DISCUSSION:

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 with a biennial audit covering a two-year period.

The Ceres Fire Protection District governing board formally reinstated approval of a request to change the District audit period from an annual financial statement audit period to a biennial financial statement audit period. Through communication with the District and the Auditor-Controller's Office a discrepancy in the audit period was noted between the two agencies records. The District was unable to provide the supporting documentation that approval for the change to a biennial audit period was obtained previously from the governing board of the District and the Stanislaus County Board of Supervisors. In order to ensure compliance with Government Code Section 26909 the Auditor-Controller's Office is therefore providing documentation of recent approval by the governing board of the District to formally reinstate the audit period as a biennial audit period. The District is making the request to a biennial audit period due to limited District resources and a need to increase efficiencies. This action will provide the necessary documentation to support compliance with Government Code Section 26909 for the Ceres Fire Protection District.

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

CERES FIRE PROTECTION DISTRICT

Jerry Hancock, Chairman of the Board

BOARD OF DIRECTORS MEETING

OCTOBER 18, 2012

MINUTES

Present: Board Chairman Jerry Hancock, Board Members: Robert Rensted and Harlan E. Smith and Administrator Stan Sinclear.

- I. Meeting was called to order by Chairman Jerry Hancock at 4:04 p.m.
- II. A Motion was made by Rensted and seconded by Smith to approve the Agenda as presented. Ayes-3, Noes-0.
- III. Minutes

Motion was made by Smith and seconded by Rensted to approve the Minutes of the August 23, 2012 meeting as presented. Ayes-3, Noes-0.

IV. Consent Items were presented and discussed:

A. Jerry Hancock - Board Member	\$157.00
B. Bob Rensted - Board Member	157.00
C. Harlan Smith - Board Member	157.00
D. Jayne Hartley – Financial Statements	300.00
E. City of Ceres – Contracted Services	64,333.00
F. Stan Sinclear – Administrative Services	1,454.50
Total	\$66,558.50

Motion was made by Rensted, seconded by Smith to approve the consent items as presented. Ayes-3, Noes-0

V. Biennial Election of District Fire Chief

Motion was made by Smith and seconded by Rensted to re-elect Jerry Hancock to a two (2) year term as District Fire Chief. Ayes-3, Noes-0.

VI. Approve and Reconfirm Biennial Audit Reporting

Motion was made by Rensted, seconded by Smith to continue biennial audit reporting for future District fiscal year audits and reconfirm previous year's biennial audit reporting policy. Ayes-3, Noes-0.

VII. Final Report on CFPD Fire Prevention Program

Stan Sinclear reported district parcels were monitored for potential fire hazards and five (5) properties requiring abatement were posted. All properties responded to property posting with fire hazard abatement excluding one property. This property was referred to the Stanislaus County Fire Marshall to persue fire hazard abatement.

VIII. Discussion Items

Attendance for Biennial Ethics Training – November 7, 2012 was reviewed.

Adjournment was called for by Chairman Jerry Hancock at 4:54 p.m.