

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

DEPT: Auditor-Controller *JPK*

BOARD AGENDA # *B-2

Urgent

Routine

AGENDA DATE February 4, 2014

CEO Concur with Recommendation YES NO
(Information Attached)

4/5 Vote Required YES NO
Unanimous Vote Required

SUBJECT:

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

STAFF RECOMMENDATIONS:

Approve by unanimous vote to modify the audit period for the Denair 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. 2014-41

On motion of Supervisor Withdraw and Seconded by Supervisor Monteith

and approved by the following vote,

Ayes: Supervisors: O'Brien, Chiesa, Withdraw, 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:

Christine Ferraro

ATTEST: CHRISTINE FERRARO TALLMAN, Clerk

DISCUSSION:

The Auditor-Controller's Office has received correspondence from the Denair 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



Denair Fire Protection District

P.O. Box 262, Denair, CA 95316
(209) 632-5032 Station (209) 632-1488 Fax

DATE	INITIAL	ACTION	INFO	FILE
1/13/14	WKE		✓	
AUDITOR				
ASSISTANT				
CH. DEPUTY				
SECRETARY				
Wynn		✓		

January 7, 2013

Lauren Klein
Stanislaus County
Auditor-Controller
1010 10th Street, Suite 5100
Modesto, CA 95354

Re: Biennial audit

Dear Ms. Klein:

The Board of Commissioners for the Denair Fire Protection District has voted to request that the Stanislaus County Board of Supervisors approve a change from an annual district audit to a biennial district audit beginning with the 2013-14 fiscal year. The minutes of the Commissioners meeting are attached for your reference.

Your assistance with this matter is greatly appreciated. If you have any questions or need additional information please contact Board Secretary Lisa Wynn, (209) 632-5032 (denairfire@gmail.com) or the District auditor Craig Fechter, (916) 333-5360 (cfechter@fechtercpa.com).

Sincerely,

A handwritten signature in cursive script that reads "Jim Tavernas".

Jim Tavernas
President
Board of Commissioners

DENAIR FIRE COMMISSIONERS

JANUARY 7, 2014

Chairman Jim Tavernas called the meeting to order at 8:00 p.m. Those present were Commissioners Tavernas, Dennis Hartman, Dave Bryson and Al Enos; Chief Glenn Doerksen; Assistant Chiefs Ken Schroeder and Craig Lundquist; Captains Daniel Schroeder and Dale Lundquist; Firefighters James Brewer, Dave Mathieson, Aspen Desaire, and Jeremy Applegate; and Secretary Lisa Wynn.

The minutes of the December meeting were approved as read.

T.I.D.-----	212.67
PG&E-----	151.97
Denair Comm. Svcs. District-----	96.35
Turlock Scavenger-----	82.88
Charter Communications-----	146.81
USA Mobility Wireless, Inc.-----	94.91
State Comp Ins Fund -----	1,041.00
Denair Volunteer Fire Department----	1,264.75
Glenn Doerksen-----	1,870.00
Lisa Wynn-----	1,870.00
Daniel Schroeder-----	2,773.86
Westamerica-----	1,245.20
EDD-----	359.18
JP Morgan Funds-----	150.00
Blue Shield of California-----	419.51
Airgas-----	18.15
USPS-----	46.00
L.N. Curtis & Sons-----	340.02
Staples Credit Plan-----	141.53
Fechter & Company, CPAs-----	269.00
Hughson Auto & Truck Supply-----	37.20
Hildebrand's Auto Repair-----	40.00

TOTAL \$12,670.99

Chief Doerksen read the fire reports. There were 29 calls with the breakdown as follows: 1 structure; 17 EMS; 3 injury accident; 1 vehicle fire; 2 grass fires; 1 station standby and 4 mutual aids. Hartman/Enos moved to pay the bills. Motion carried.

The water tender committee is still working on revising the specs and obtaining revised bids.

Hartman moved that the district pay for the three current fire chiefs and their guests to attend the Annual Chief's Dinner on January 23. Bryson seconded the motion and the motion carried.

Total reimbursement for the 2013 Bridge Fire strike team will be \$7,208.15.

Hartman moved that a request be sent to the Stanislaus County Board of Supervisors to approve a change from an annual district audit to a biennial district audit beginning with the 2013-14 fiscal year. Enos seconded the motion and the motion carried.

The 2012-13 audit report was distributed to the commissioners.

Hartman moved that pump tests be performed on four fire engines by Hi-Tech at a cost of \$200 per test. Enos seconded the motion and the motion carried.

Bryson moved that Dan Kenyan be hired to perform 90-Day BIT Vehicle Inspections on six engines at a cost of \$40 per inspection. Hartman seconded the motion and the motion carried.

Ladder test bids will be presented at the next meeting.

The meeting was adjourned at 8:41 p.m.

Respectfully submitted,
Lisa Wynn, Secretary