

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS

ACTION AGENDA SUMMARY

DEPT: Auditor-Controller *SPK*

BOARD AGENDA # *B-1

Urgent ☐

Routine ☒

AGENDA DATE September 16, 2014

CEO Concurs with Recommendation YES ☒ NO ☐
(Information Attached)

4/5 Vote Required YES ☐ NO ☐
Unanimous Vote Required

SUBJECT:

Approval to Modify the Riverdale Park Tract Community Service District Reporting Requirement to a Biennial Audit

STAFF RECOMMENDATIONS:

Approve by unanimous vote to modify the audit period for the Riverdale Park Tract Community Service 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. 2014-474

On motion of Supervisor Monteith, Seconded by Supervisor Withrow
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:

ATTEST:

Elizabeth A. King
ELIZABETH A. KING, Assistant Clerk

File No. DCS-10-21

SUBJECT:

Approval to Modify the Riverdale Park Tract Community Service District Reporting Requirement to a Biennial Audit
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DISCUSSION:

The Auditor-Controller's Office has received correspondence from the Riverdale Park Tract Community Service 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

Riverdale Park Tract Community Service District

P.O. Box 580343

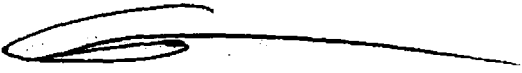
Modesto, CA 95358

(209) 241-9541

To Whom It May Concern,

It has recently been brought to the Board of Directors attention that the Riverdale Park Tract Community Service District was not on a biennial audit schedule like they were under the impression that they were. Being that the Board and Independent Contractors who work for the District are volunteers and part time workers respectively; the Board has voted unanimously to enact a biennial Audit Schedule. Making the next audit due for the District in June of 2015, the audit would be for the financial years of 2013-2014. This schedule would also work better for the District as it is operating on little finances and the every year audit would cost more than the District is able to afford.

Thank you very much for the consideration of the Riverdale Park Tract Community Service District Board of Directors request to change the current Audit Schedule. We look forward to hearing back from you on the decision.



Kelland Murphy
President

Riverdale Park Tract Community Service District

Riverdale Park Tract Community Services District

Minutes
Board of directors
Regular Meeting
June 5, 2014

Meeting called to order at 6:00 pm by Kelly Murphy

Roll call:

Present:

Kelly Murphy, Rudy Caro, Diana Gonzalez-Alvarez

Absent: None

Old business:

- Kelly will speak to Jennifer at the City of Modesto about the amount that is owed after the City waves the past due balance from the flood. The Board agrees to pay the current past due fees.

New business:

Anja explained to the Board that the District is not on the Biennial Audit process that they thought they were on. The Board voted unanimously to change the Audit schedule from once a year to biennial audits. Anja will send a letter to the County Treasury to inform them on the desire to change Audit schedules.

Kelly has contacted the person who usually cleans up the wellsite and had him cut all of the weeds.

The Board has received a letter from the City of Modesto stating the Back Flow test needed to be done by June 30. Anja will contact Clear Water.

Kelly purchased signs to hang up at the Wellsites.

Checks:

Check Number	Recipient	Memo	Amount
490003848	Anja Spears	Reimbursement Costco & USPS	434.47
490003849	Far West Labs	Testing	75
490003850	Clear Water	Water Ops	382
490003851	Shore Chemical	Chemicals	419.61
490003852	TID	Electric	553.85
490003853	Metro PCS	Telephone	118
490003854	City Of Modesto	Water Ops	510.55
490003855	Kelland Murphy	Reimbursement Wellsite clean up & At&T	240
490003856	Kelland Murphy	May meeting, emergency phone standby & 1 Turn on	275
490003857	Rudy Caro	May meeting, emergency phone standby & 1 Turn on/off	300
490003858	Diana Gonzalez Alvarez	May meeting, emergency phone standby & 1 Turn on/off	300
490003859	Anja Spears	May meeting and bookkeeping	1100
		Total	4708.48

Singed By:

Kelland Murphy

Rudy Caro

Diana Gonzalez Alvarez