



Office of the Auditor-Controller
Advanced & Specialty Accounting Division

SANTA BARBARA COUNTY INDEPENDENT SPECIAL DISTRICTS

Compliance Report covering:
2011/12 Annual Financial Reports
2012/13 Annual Budgets



Photo: Lake Cachuma. Image courtesy of Goleta Water District and photographer, Heather Cole-Lawrie.

Report Date - 12/16/2013

Prepared under the direction of
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Annual Financial Reports - 2011/12

Background:

Government Code §26909 requires the county auditor to either perform or contract with a certified public accountant or public accountant to perform an annual audit of every special purpose district within the county for which an audit is not otherwise provided. These audits must meet State Controller minimum requirements in addition to generally accepted auditing standards. The audit report must be submitted to both the State Controller and county auditor within 12 months of the end of the State fiscal year or years under examination.

Compliance Report:

All districts met the annual 365 day legal deadline. For fiscal year 2011-12, 54% of the districts completed their financial reports within 120 days of the fiscal year end, which is an improvement over fiscal year 2010-11, where only 42% completed their financial reports within the 120 days. An **unqualified opinion** means the financial statements are fairly presented. A **disclaimer** of opinion means that the independent auditor did not have a sufficient scope of work in order to express an opinion on the financial statements.

<u>Special Districts</u>	<u>Audited by</u>	<u>Report Date</u>	<u>Opinion</u>
Santa Ynez River Water Conservation District	James L. Hayes, CPA & Associates	08/01/2012	Unqualified
Goleta Cemetery District	Moss, Levy & Hartzheim LLP	09/11/2012	Unqualified
Mosquito & Vector Management District of Santa Barbara County	Moss, Levy & Hartzheim LLP	09/20/2012	Unqualified
Vandenberg Village Community Services District	Moss, Levy & Hartzheim LLP	09/27/2012	Unqualified
Santa Maria Public Airport District	Charles Z. Fedak & Company	09/30/2012	Unqualified
Oak Hill Cemetery District	Moss, Levy & Hartzheim LLP	10/03/2012	Unqualified
Goleta Sanitary District	Lance, Soll & Lunghard, LLP	10/04/2012	Unqualified
Mission Hills Community Services District	Glenn Burdette Attest Corporation	10/04/2012	Unqualified
Santa Maria Cemetery District	Moss, Levy & Hartzheim LLP	10/08/2012	Unqualified
Santa Maria Valley Water Conservation District	Moss, Levy & Hartzheim LLP	10/11/2012	Unqualified
Lompoc Valley Medical Center	TCA Partners, LLP	10/12/2012	Unqualified
Goleta Water District	Nasif, Hicks, Harris & Co., LLP	10/16/2012	Unqualified
Santa Rita Hills Community Services District	Crosby Company, Certified Public Accountants	10/17/2012	Unqualified
Santa Ynez Community Services District	Moss, Levy & Hartzheim LLP	10/18/2012	Unqualified
Goleta West Sanitary District	Barlett, Pringle & Wolf, LLP	10/19/2012	Unqualified
Lompoc Cemetery District	Moss, Levy & Hartzheim LLP	10/23/2012	Unqualified
Summerland Sanitary District	Barlett, Pringle & Wolf, LLP	10/25/2012	Unqualified
Los Alamos Community Services District	Moss, Levy & Hartzheim LLP	10/26/2012	Unqualified
Montecito Sanitary District	Barlett, Pringle & Wolf, LLP	10/29/2012	Unqualified
Montecito Water District	Charles Z. Fedak & Company	10/31/2012	Unqualified
Santa Barbara County Association of Governments	Moss, Levy & Hartzheim LLP	10/31/2012	Unqualified
Embarcadero Municipal Improvement District	Barlett, Pringle & Wolf, LLP	11/01/2012	Unqualified
Santa Barbara Local Agency Formation Commission	Barlett, Pringle & Wolf, LLP	11/09/2012	Unqualified
Carpinteria Sanitary District	Teaman, Ramirez & Smith, Inc.	11/12/2012	Unqualified
Santa Ynez River Water Conservation District, Improvement District No. 1	Barlett, Pringle & Wolf, LLP	11/12/2012	Unqualified
Carpinteria Valley Water District	Barlett, Pringle & Wolf, LLP	11/20/2012	Unqualified
Santa Barbara Metropolitan Transit District	McGowan Guntermann	11/30/2012	Unqualified
Santa Barbara County Employees' Retirement System	Brown Armstrong	12/06/2012	Unqualified
Cuyama Community Services District	Moss, Levy & Hartzheim LLP	12/31/2012	Unqualified
Carpinteria-Summerland Fire Protection District	Fechter & Company	02/15/2013	Unqualified
Cuyama Valley Recreation District	County of Santa Barbara	02/19/2013	Unqualified
Guadalupe Cemetery District	County of Santa Barbara	02/20/2013	Unqualified
Los Alamos Cemetery District	Moss, Levy & Hartzheim LLP	02/21/2013	Unqualified
Isla Vista Recreation & Park District	Barlett, Pringle & Wolf, LLP	04/01/2013	Unqualified
Santa Barbara County Air Pollution Control District	Nasif, Hicks, Harris & Co., LLP	04/19/2013	Unqualified
Casmalia Community Services District	County of Santa Barbara	04/29/2013	Disclaimer
Carpinteria Cemetery District	County of Santa Barbara	05/16/2013	Unqualified
Cachuma Resource Conservation District	Moss, Levy & Hartzheim LLP	06/12/2013	Unqualified
Montecito Fire Protection District	County of Santa Barbara	06/12/2013	Unqualified

Recommendations:

- We recommend that all the districts strive to compile their financials within 120 days of fiscal year end.
- Districts should also work toward achieving an unqualified ("clean") and timely opinion on their financial audits.

Annual Budgets - 2012/13

Background:

The filing of local agency budgets and related exemptions is governed by Government Code §53901 which states "Unless exempted by the county auditor 60 days after the beginning of its fiscal year [July 1st], every local agency, including every special purpose assessing or taxing district with the county shall file with the county auditor... a copy of its annual budget."

The adoption of final budget for fire protection districts is governed by Health and Safety Code §13895 which states "On or before October 1 of each year... the board shall adopt a final budget. A copy of the final budget shall be forwarded to the auditor of each county in which the district is located."

Compliance Report:

All Santa Barbara County Independent Special Districts & other reporting agencies complied with California code sections to provide their fiscal year 2012/13 budget in a timely manner.

Special Districts

Date Received

Vandenberg Village Community Services District	05/24/2012
Santa Barbara Local Agency Formation Commission	06/11/2012
Santa Barbara County Air Pollution Control District	06/21/2012
Santa Ynez River Water Conservation District	06/21/2012
Carpinteria Sanitary District	06/25/2012
Goleta Sanitary District	06/28/2012
Montecito Water District	06/28/2012
Embarcadero Municipal Improvement District	07/12/2012
Mission Hills Community Service District	07/13/2012
Santa Ynez River Water Conservation District, Improvement District No.1	07/13/2012
Santa Ynez Community Service District	07/20/2012
Montecito Sanitary District	08/01/2012
Cuyama Valley Recreation District	08/09/2012
Los Alamos Cemetery District	08/14/2012
Santa Maria Cemetery District	08/14/2012
Santa Barbara Coalition of Associated Governments	08/15/2012
Cachuma Resource Conservation District	08/23/2012
Santa Barbara Metropolitan Transit District	08/24/2012
Goleta Cemetery District	08/27/2012
Goleta Water District	08/27/2012
Goleta West Sanitary District	08/27/2012
Lompoc Cemetery District	08/27/2012
Los Alamos Community Services District	08/27/2012
Mosquito & Vector Management District	08/27/2012
Oak Hill Cemetery District	08/27/2012
Santa Maria Valley Water Conservation District	08/27/2012
Santa Rita Hills Community Service District	08/27/2012
Summerland Sanitary District	08/27/2012
Santa Maria Public Airport District	08/28/2012
Carpinteria Cemetery District	08/29/2012
Carpinteria Valley Water District	08/29/2012
Cuyama Community Service District	08/29/2012
Guadalupe Cemetery District	08/29/2012
Isla Vista Parks and Recreation District	08/29/2012
Lompoc Valley Medical Center	08/30/2012
Casmalia Community Services District	08/31/2012
Montecito Fire Protection District	09/18/2012
Carpinteria-Summerland Fire Protection District	09/30/2012

Recommendations:

- For the quality of districts' budgets to continue to meet State legal requirements, the State Controller's standards must be followed in preparing and adopting the districts' budgets.



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