

ATTACHMENT B

COUNTY OF SANTA BARBARA
OFFICE OF THE AUDITOR-CONTROLLER

Independent Special Districts Compliance Report

For Fiscal Year 2023-24 Audits and Fiscal Year 2025-26 Budgets

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Auditor-Controller

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Background



- There are 40 independent special districts that deliver essential public services within the County of Santa Barbara. Governed by elected or appointed boards, these districts operate with fiscal and administrative independence while serving both rural and urban communities.
- California Government Code §26909 requires the County Auditor-Controller to either perform, or contract with a certified public accountant or public accountant to perform an annual audit of every special district within the county for which an audit is not otherwise provided. The audit report must be submitted to both the State Controller and the County Auditor-Controller within twelve months following the end of the fiscal year or years under examination.
- California Government Code §53901 requires every local agency to submit a copy of its annual budget to the County Auditor-Controller within sixty days after the beginning of its fiscal year. This reporting requirement applies to every local agency, including every special purpose assessing or taxing district within the county, unless exempted by the County Auditor-Controller. No districts have been exempted from this requirement.

Executive Summary

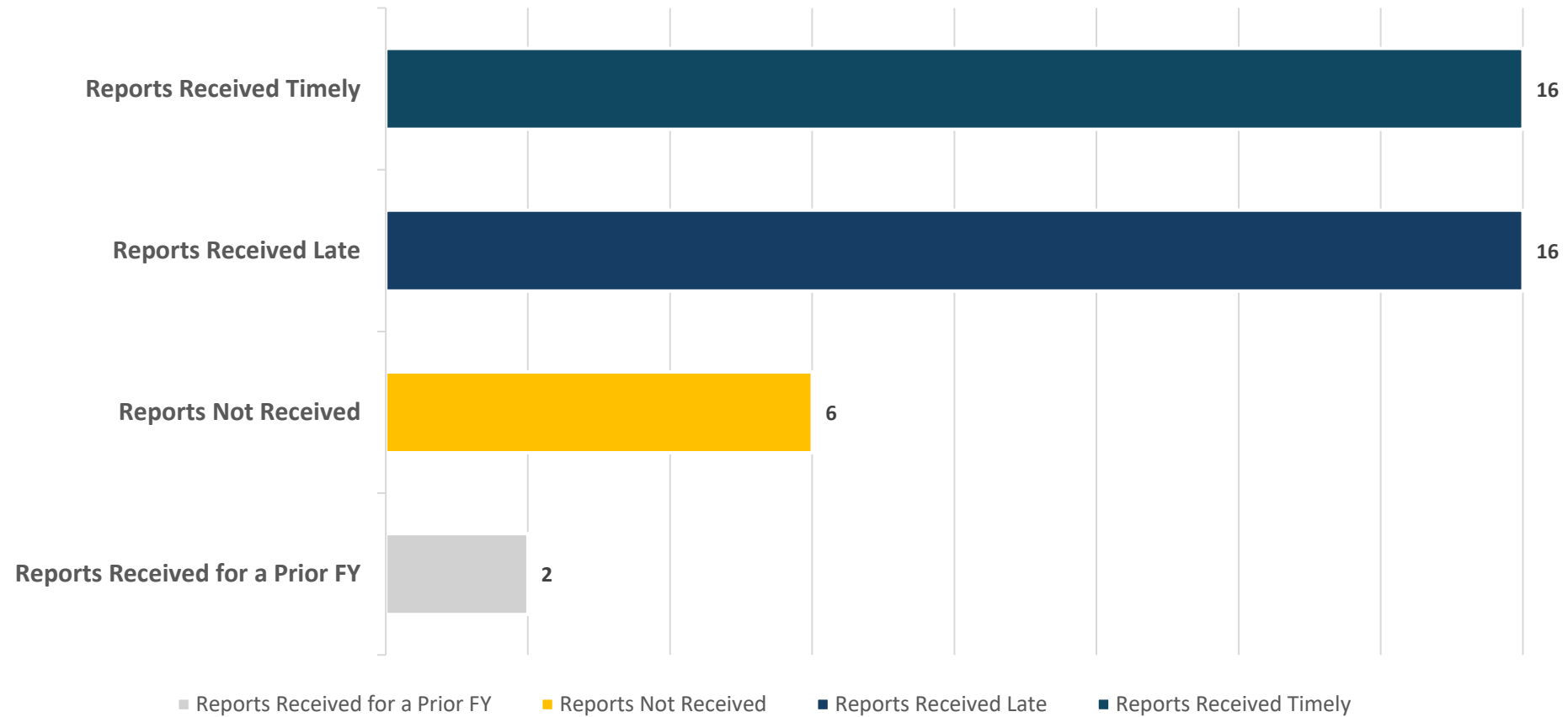


- Of the 40 special districts within the County of Santa Barbara, 16 submitted their fiscal year (FY) 2023-24 annual audit report to the Office of the Auditor-Controller timely.
 - All districts that submitted an audit report received an unmodified (“clean”) opinion.
- Of the 40 special districts within the County of Santa Barbara, 33 submitted their FY 2025-26 adopted budget to the Office of the Auditor-Controller timely.

Results



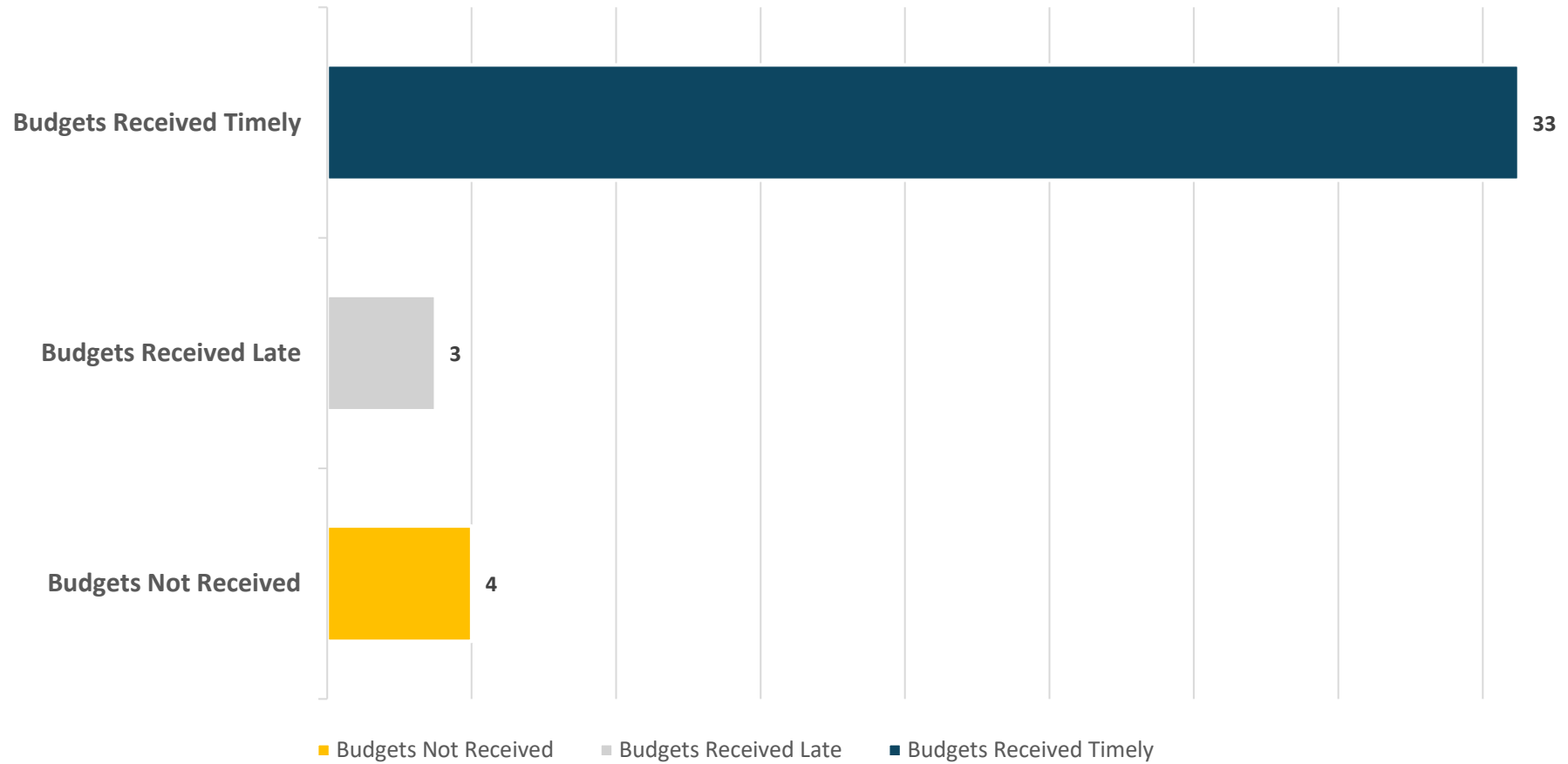
FY 2023-24 Audit Report Submission Timeliness



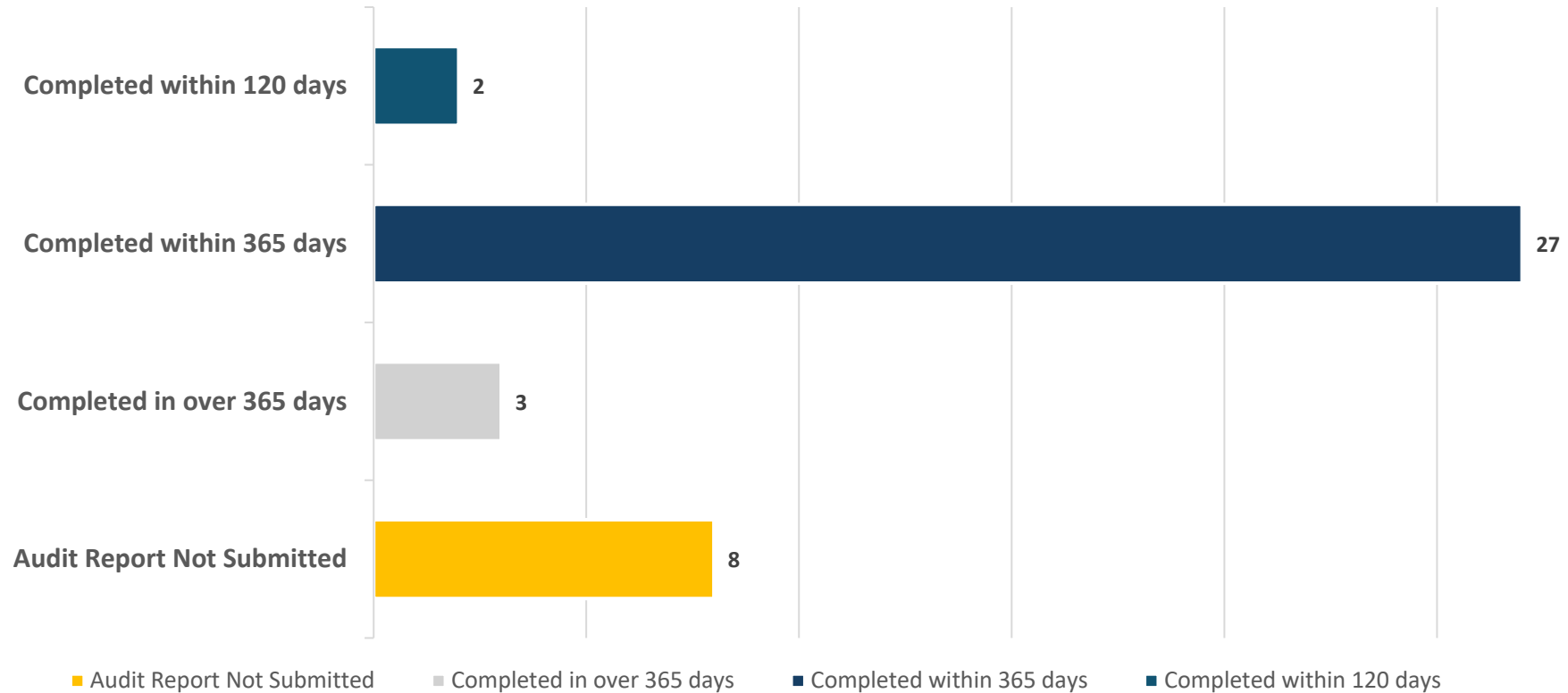
Results (cont.)



FY 2025-26 Budget Submission Timeliness



Days from Fiscal Year-End to Audit Report Issuance



We recommend that all districts strive to complete their annual audit report within 120 days of their fiscal year end to ensure timely and relevant financial reporting to users of the financial statements.