



BOARD OF SUPERVISORS
AGENDA LETTER

Agenda Number:

Clerk of the Board of Supervisors
105 E. Anapamu Street, Suite 407
Santa Barbara, CA 93101
(805) 568-2240

Department Name: Auditor-Controller
Department No.: 061
For Agenda Of: June 2nd, 2009
Placement: Administrative
Estimated Tme: N/A
Continued Item: No
If Yes, date from:
Vote Required: Majority

TO: Board of Supervisors

FROM: Department Robert W. Geis, C.P.A.
Director(s)
Contact Info: Ryder Bailey, C.P.A., Ext. 2111

SUBJECT: Santa Barbara County Independent Special Districts Compliance Report

County Counsel Concurrence

As to form: N/A

Other Concurrence: Select_Other

As to form: Select_Concurrence

Recommended Actions:

That the Board of Supervisors:

Receive and file the Santa Barbara County Independent Special Districts Compliance Report for the completion of annual audits and annual budgets for prior fiscal years.

Summary Text:

The Santa Barbara County Grand Jury in Fiscal Year 99-00 recommended that the Auditor-Controller improve the compliance effort concerning completion and filing of annual budgets and annual financial reports by independent special districts. The timely filing of the reports is an internal control that can assist the districts with the management of their financial affairs. The same Grand Jury requested that the Auditor-Controller conduct a financial analysis of the 36 independent districts. The Auditor Controller issued a report in April 2001 and informally agreed to update this report every three years. The report provides analysis and information on the District's current fiscal strengths and vulnerabilities and makes recommendations for improvements. The recommendations on page four of the attached Report include:

Annual Reports

- We recommend that all the districts strive to compile their financials within 120 days of fiscal year end.
- Districts with audit comments should also work toward achieving a "clean" opinion on their financial audits

Auditor-Controller Concurrence

As to form: Yes

Annual Budgets

- 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.

Background:

Government Code section 26909 requires the completion of audits by special districts and Government Code section 53901 requires the completion of annual budgets. Both reports must be filed with the County Auditor-Controller.

Fiscal and Facilities Impacts:

Budgeted: No

Special Instructions:

None.

Attachments:

Santa Barbara County Independent Special Districts Compliance Report

Authored by:

Ryder Bailey, C.P.A.

cc: