

ATTACHMENT A



Independent Special Districts Compliance Report

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



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FUTURE

County of Santa Barbara
Office of the Auditor-Controller
Internal Audit Division

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Photo: courtesy of Carpinteria-Summerland Fire Protection District



Background

California Government Code §26909 requires the County Auditor (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. These audits must comply with the minimum requirements established by the State Controller and Generally Accepted Auditing Standards (GAAS). The audit report must be submitted to both the State Controller and the County Auditor-Controller within 12 months following the end of the fiscal year (FY) or years under examination.

Additionally, 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 special purpose assessing or taxing districts within the county, unless exempted by the County Auditor-Controller. Currently, no districts have been exempted from this requirement by the County Auditor-Controller. The adoption of final budgets by the fire protection districts is governed by Health and Safety Code §13895, which requires that, on or before October 1st of each year, the district's board adopt a final budget. A copy of the adopted final budget must be forwarded to the County Auditor-Controller for which the district is located.

Audit Reporting Compliance:

Of the 40 special districts within Santa Barbara County, 16 submitted their FY 2023-24 annual audit report to the Office of the Auditor-Controller timely, while the remaining 24 did not. All districts that submitted an audit report received an unmodified ("clean") opinion.

For purposes of this report, compliance with California Government Code §26909 was assessed based on completeness and timeliness against a deadline of 12 months from the end of the special district's fiscal year. Although management representation letters are not required to be submitted pursuant to §26909, they were requested by the Auditor-Controller to document management's responsibility for internal controls and the preparation of accurate financial statements for each district.

Of the 24 special districts that did not submit their FY 2023-24 audit reports timely, 16 special districts submitted their annual audit report after the deadline and eight did not submit.

Of the eight non-submissions, one district was inactive, four districts were in the process of finalizing their audits, two districts submitted audit reports for a prior year, and the last district



did not respond to requests. Separately, one district submitted an audit report, however, did not provide a management representation letter. The Auditor-Controller recommends that all the districts strive to complete the audit report within 120 days of the fiscal year-end to ensure timely and relevant financial reporting to users of the financial statements.

All districts that submitted a FY 2023-24 audit report received an unmodified (“*clean*”) opinion. An unmodified opinion means that the financial statements are fairly presented in all material respects, in line with the required accounting standards.

Budget Reporting Compliance:

Of the 40 special districts within Santa Barbara County, 33 submitted their FY 2025-26 adopted budget to the Office of the Auditor-Controller timely, while the remaining seven did not.

In accordance with California Government Code §53901 the County Auditor-Controller must receive adopted budgets by special districts and local agencies within 60 days of the beginning of their fiscal year. Of the seven districts that did not report timely, four were non-submissions and three submitted after the deadline.

Please refer to the remainder of this report for the comprehensive listing of special district annual audits and budgets submitted to the Auditor-Controller.



County of Santa Barbara
Office of the Auditor-Controller
Independent Special Districts Compliance Report

Annual Audit Reports: FY 2023-24

Type of Special District	Audited by	Report Date	Date Received	In Compliance
Cemetery Districts				
Carpinteria Cemetery District	-	-	-	No
Goleta Cemetery District	Moss, Levy & Hartzheim LLP	1/6/2025	2/10/2025	Yes
Guadalupe Cemetery District	Moss, Levy & Hartzheim LLP	5/2/2025	5/9/2025	Yes
Lompoc Cemetery District	Moss, Levy & Hartzheim LLP	1/8/2025	5/29/2025	Yes
Los Alamos Cemetery District	Moss, Levy & Hartzheim LLP	6/16/2025	6/18/2025	Yes
Oak Hill Cemetery District	Moss, Levy & Hartzheim LLP	2/6/2025	5/29/2025	Yes
Santa Maria Cemetery District	Moss, Levy & Hartzheim LLP	2/5/2025	4/23/2025	Yes
Conservation Districts				
Cachuma Resource Conservation District	Moss, Levy & Hartzheim LLP	6/2025 ¹	7/17/2025	No
Santa Maria Valley Water Conservation District	-	-	-	No
Santa Ynez River Water Conservation District No. 1	Bartlett, Pringle & Wolf, LLP	11/19/2024	12/10/2024	Yes
Santa Ynez River Water Conservation District	Bartlett, Pringle & Wolf, LLP	12/12/2024	7/29/2025	No
Community Services Districts				
Casmalia Community Services District	Moss, Levy & Hartzheim LLP	5/29/2025	7/28/2025	No
Cuyama Community Services District	-	-	-	No
Isla Vista Community Services District	-	-	-	No
Los Alamos Community Services District	Moss, Levy & Hartzheim LLP	3/25/2025	7/30/2025	No
Los Olivos Community Services District	Moss, Levy & Hartzheim LLP	2/21/2025	9/2/2025	No
Mission Hills Community Services District	-	-	-	No
Santa Rita Hills Community Services District	-. ²	-. ²	-. ²	Inactive
Santa Ynez Community Services District	Nigro & Nigro, PC	12/18/2024	7/17/2025	No
Vandenberg Village Community Services District	Moss, Levy & Hartzheim LLP	9/20/2024	3/7/2025	Yes
Fire Districts				
Carpinteria-Summerland Fire Protection District	Fechter & Company CPAs	11/13/2024	7/15/2025	No
Montecito Fire Protection District	Fechter & Company CPAs	1/9/2025	7/15/2025	No
Recreation & Park Districts				
Cuyama Valley Recreation and Park District	-. ³	-. ³	-. ³	No
Isla Vista Recreation and Park District	-	-	-	No
Sanitary Districts				
Carpinteria Sanitary District	Fechter & Company CPAs	3/12/2025	8/19/2025	No
Goleta Sanitary District	Moss, Levy & Hartzheim LLP	12/11/2024	7/16/2025	No
Goleta West Sanitary District	Hutchinson & Bloodgood LLP	10/3/2025	10/7/2025	No
Montecito Sanitary District	Bartlett, Pringle & Wolf, LLP	8/15/2025	9/25/2025	No
Summerland Sanitary District	Bartlett, Pringle & Wolf, LLP	1/9/2025	2/21/2025	Yes
Water Districts				
Carpinteria Valley Water District	Bartlett, Pringle & Wolf, LLP	12/11/2024	7/29/2025	No
Cuyama Basin Water District	Barbich Hooper King Dill Hoffman, LLP ⁴	10/29/2025 ⁴	11/3/2025 ⁴	Yes
Goleta Water District	Brown Armstrong	11/14/2024	1/21/2025	Yes
Montecito Water District	Nigro & Nigro, PC	11/19/2024	12/18/2024	Yes
San Antonio Basin Water District	Moss, Levy & Hartzheim LLP	5/28/2025	5/29/2025	Yes
Other Districts				
Air Pollution Control District	Bartlett, Pringle & Wolf, LLP	1/7/2025	1/30/2025	Yes
Embarcadero Municipal Improvement District	Bartlett, Pringle & Wolf, LLP	8/29/2025	8/29/2025	No
Lompoc Valley Medical Center	JWT & Associates, LLP	8/24/2024	8/18/2025	No
Mosquito & Vector Management District	Moss, Levy & Hartzheim LLP	3/19/2025	4/17/2025	Yes
Santa Barbara Metropolitan Transit District	Vasquez + Company LLP	12/13/2024	1/30/2025	Yes
Santa Maria Public Airport District	C.J. Brown & Company, CPAs	2/27/2025	7/15/2025	No

¹ Cachuma Resource Conservation District submitted an audit report dated June XX, 2025.

² Santa Rita Hills Community Services District is inactive and did not submit an audit report.

³ Cuyama Valley Recreation and Park District has recently undergone a change in management and did not submit an audit report.

⁴ Cuyama Basin Water District's fiscal year is based on the calendar year and is compliant with Government Code §26909.



Annual Budgets: FY 2025-26

	Date Received	In Compliance
Cemetery Districts		
Carpinteria Cemetery District	-	No
Goleta Cemetery District	7/8/2025	Yes
Guadalupe Cemetery District	8/25/2025	Yes
Lompoc Cemetery District	6/19/2025	Yes
Los Alamos Cemetery District	5/6/2025	Yes
Oak Hill Cemetery District	7/14/2025	Yes
Santa Maria Cemetery District	7/14/2025	Yes
Conservation Districts		
Cachuma Resource Conservation District	6/19/2025	Yes
Santa Maria Valley Water Conservation District	3/21/2025	Yes
Santa Ynez River Water Conservation District No. 1	6/24/2025	Yes
Santa Ynez River Water Conservation District	7/29/2025	Yes
Community Services Districts		
Casmalia Community Services District	7/28/2025	Yes
Cuyama Community Services District	-	No
Isla Vista Community Services District	8/27/2025	Yes
Los Alamos Community Services District	7/30/2025	Yes
Los Olivos Community Services District	8/5/2025	Yes
Mission Hills Community Services District	7/29/2025	Yes
Santa Rita Hills Community Services District	- ¹	Inactive
Santa Ynez Community Services District	7/17/2025	Yes
Vandenberg Village Community Services District	6/30/2025	Yes
Fire Districts		
Carpinteria-Summerland Fire Protection District	7/15/2025	Yes
Montecito Fire Protection District	7/15/2025	Yes
Recreation & Park Districts		
Cuyama Valley Recreation and Park District	- ²	No
Isla Vista Recreation and Park District	8/4/2025	Yes
Sanitary Districts		
Carpinteria Sanitary District	8/19/2025	Yes
Goleta Sanitary District	7/16/2025	Yes
Goleta West Sanitary District	9/19/2025	No
Montecito Sanitary District	9/25/2025	No
Summerland Sanitary District	7/15/2024	Yes
Water Districts		
Carpinteria Valley Water District	7/29/2025	Yes
Cuyama Basin Water District	7/14/2025 ³	No
Goleta Water District	7/15/2024	Yes
Montecito Water District	7/15/2025	Yes
San Antonio Basin Water District	7/17/2025	Yes
Other Districts		
Air Pollution Control District	7/14/2025	Yes
Embarcadero Municipal Improvement District	8/29/2025	Yes
Lompoc Valley Medical Center	8/18/2025	Yes
Mosquito & Vector Management District	7/8/2025	Yes
Santa Barbara Metropolitan Transit District	7/23/2025	Yes
Santa Maria Public Airport District	7/15/2025	Yes

¹ Santa Rita Hills Community Services District is inactive and did not submit a budget.

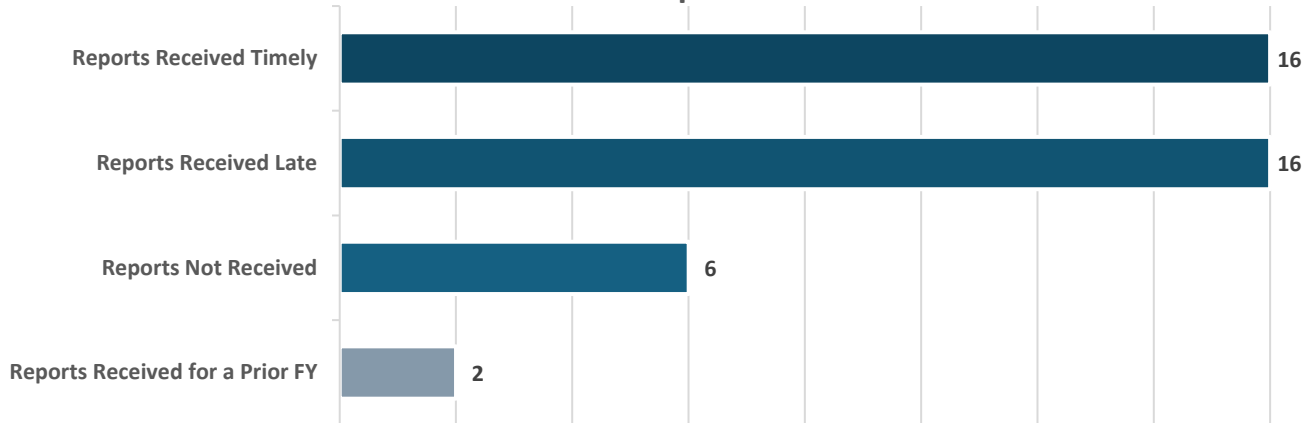
² Cuyama Valley Recreation and Park District has recently undergone a change in management and did not submit a budget.

³ Cuyama Basin Water District's fiscal year is based on the calendar year, and their budget submission is not compliant with Government Code §53901.

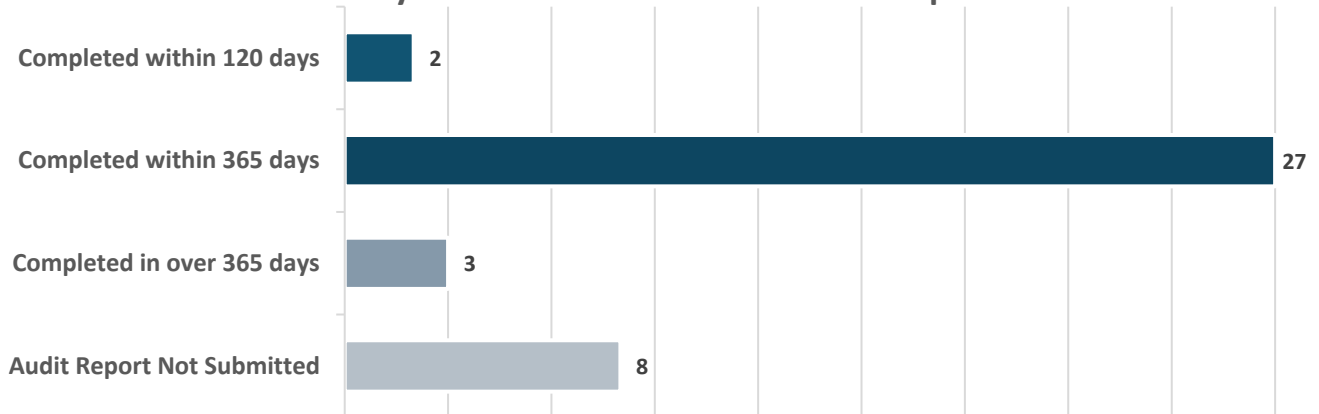


Compliance Analytics

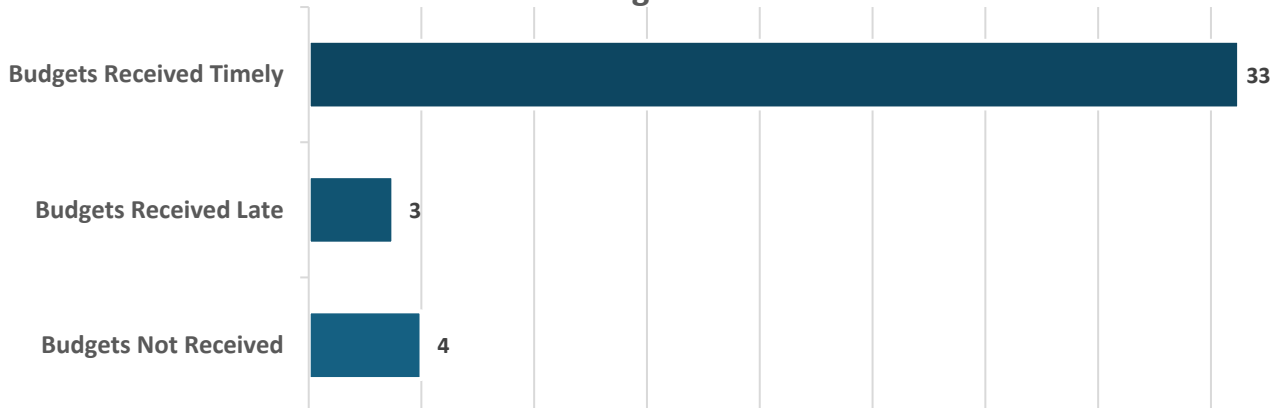
FY 2023-24 Audit Report Submission Timeliness



Days from Fiscal Year-End to Audit Report Issuance



FY 2025-26 Budget Submission Timeliness





Role of Independent Special Districts

Independent special districts and local agencies deliver essential public services throughout Santa Barbara County. Governed by elected or appointed boards, these districts operate with fiscal and administrative independence while serving both rural and urban communities.

Cemetery Districts

Maintain public cemeteries and provide burial services. Many were established between 1909 and 1920 and continue to serve their communities today.

Conservation Districts

Manage and protect local water resources, oversee groundwater recharge, and safeguard watershed supplies from diversion or export.

Community Services Districts

Provide a range of services including water delivery, wastewater disposal, transportation, and street lighting.

Fire Protection Districts

Deliver fire prevention, suppression, paramedic, and emergency medical services. These districts operate multiple fire stations and protect more than 60 square miles of county territory.

Recreation & Park Districts

Offer parks, open spaces, and community recreation programs, serving both dense urban neighborhoods and remote rural regions.

Sanitary Districts

Manage wastewater collection, treatment, and disposal for residents and businesses within their boundaries.

Water Districts

Provide domestic and agricultural water sourced from the Cachuma Project, State Water Project, and local groundwater basins.

Other Local Agencies

Additional agencies include Municipal Improvement, Mosquito & Vector Management, Air Pollution Control, Metropolitan Transit, Public Airport, and Medical Center.