



Contra
Costa
County

To: Board of Supervisors
From: Robert Campbell, Auditor-Controller
Date: August 18, 2015

Subject: Authorization to change annual audit requirement for Alamo-Lafayette Cemetery District

RECOMMENDATION(S):

In lieu of annual audits, and in accordance with the provisions of Government Code Section 26909 and at the recommendation of the Auditor-Controller:

1. AUTHORIZE the Alamo-Lafayette Cemetery District to submit an audit to the County's Office of the Auditor-Controller covering fiscal year 2008-09 through 2012-13, a five-year period, and
2. AUTHORIZE the Alamo-Lafayette Cemetery District to submit biennial audits for fiscal year 2013-14 and beyond.

FISCAL IMPACT:

There is no fiscal impact to Contra Costa County.

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY ADMINISTRATOR

☐ RECOMMENDATION OF BOARD COMMITTEE

Action of Board On: **08/18/2015** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

VOTE OF SUPERVISORS

AYE: John Gioia, District I
Supervisor
Candace Andersen, District II
Supervisor
Mary N. Piepho, District III
Supervisor
Karen Mitchoff, District IV
Supervisor

ABSENT: Federal D. Glover, District V
Supervisor

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

ATTESTED: August 18, 2015

David Twa, County Administrator and Clerk of the Board of Supervisors

By: Stephanie L. Mello, Deputy

Contact: Joanne Bohren,
925-646-2233

cc:

BACKGROUND:

The Alamo-Lafayette Cemetery District was formed in 1937 and serves the area of Alamo, Blackhawk, Danville, Diablo, Lafayette, Rossmoor, and part of Walnut Creek and San Ramon. The District maintains its funds in the County Treasury and records receipts and disbursements in the County's Finance System. The District has requested approval of a five-year audit, covering fiscal year 2008-09 through 2012-13, in lieu of an annual audit to reduce its estimated audit costs of \$30,000-\$40,000 for five individual annual audits. Additionally, the District has requested approval to replace future annual audits, starting with fiscal year 2013-14 to biennial audits covering a two-year period. These requests will allow the District to catch up with past audits, while still maintaining compliance with Government Code Section 26909, which requires special districts in the state of California to be audited.

Government Code 26909(b) states:

A special district may, by unanimous request of the governing board of the special district, with unanimous approval of the board of supervisors, replace the annual audit required by this section with one of the following, performed in accordance with professional standards, as determined by the county auditor:

- (1) A biennial audit covering a two-year period.
- (2) An audit covering a five-year period, if the special district's annual revenues do not exceed an amount specified by the board of supervisors.
- (3) An audit conducted at specific interval, as recommended by the county auditor, that shall be completed at least once every five years.

CONSEQUENCE OF NEGATIVE ACTION:

The Alamo-Lafayette Cemetery District does not have the funds to have individual annual audits conducted for fiscal year 2008-2009 through fiscal year 2013-2014 and will remain out of compliance with Government Code Section 26909.

CHILDREN'S IMPACT STATEMENT:

Not applicable.

ATTACHMENTS

Alamo-Lafayette Cemetery District Audit Request