RECOMMENDED ACTION AND JUSTIFICATION:
Adopt a Resolution assigning responsibility for Annual Audits and Annual Statistical Financial Reports to the County Auditor. Government Code Sections 25250 and 25253 give the Board of Supervisors responsibility for seeing that audits and annual financial reports are produced. As a practical matter, these tasks are best conducted by the County Auditor and therefore Board of Supervisors often assigns these responsibilities to the elected County Auditor.

Currently the Board of Supervisors directs the County Administrative Officer to secure the required annual audits and financial reports through the County Auditor who then contracts for these services with an outside auditing firm. This process is slow and adds an unnecessary step in contracting for the services.

The recommended Resolution would assign these duties to the County Auditor on a permanent basis. Assigning these functions to the County Auditor is legally permissible and is the practice of other counties. Funding for the outside auditing services is budgeted in the Audits budget unit (001-0103). This issue has been discussed with the current County Auditor – Chris Ebie and he is in agreement with the recommended resolution.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
None.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
Do not adopt the Resolution. The Board of Supervisors will continue to remain responsible for securing the auditing services and producing the annual financial reports.

Annual Recurring Cost: $

Draft Resolution
Government Code Sections 25250, 25253, 26883

CLERK'S USE ONLY:
Res. No.: 08-12
Vote - Ayes: 5
Absent: 
Noes: 

Approved

Minute Order Attached

The foregoing instrument is a correct copy of the original on file in this office.

Date: 

Attest: MARGIE WILLIAMS, Clerk of the Board
County of Mariposa, State of California
By: Deputy

Revised Dec. 2002
MARIPOSA COUNTY RESOLUTION NO. 08 - 12

A RESOLUTION ASSIGNING RESPONSIBILITY FOR THE ANNUAL AUDITS AND THE ANNUAL STATISTICAL FINANCIAL REPORTS TO THE COUNTY AUDITOR

WHEREAS, Government Code Section 25250 relating to the audits provides as follows:

“At least biennially the board of supervisors shall examine and audit, or cause to be audited, the financial accounts and records of all officers having responsibility for the care, management, collection, or disbursement of money belonging to the county or money received or disbursed by them under the authority of the law. The audit shall encompass the immediately preceding two-year period, or any portion thereof not included in a prior audit. This financial examination or audit may be performed in coordination with the investigations conducted by the grand jury under Section 925 of the Penal Code, or the board of supervisors may resolve to accept reports delivered pursuant to Section 933 of the Penal Code in lieu of its own separate examination if such reports are found to fulfill some or all of the requirements of this section. In connection with the requirements of this section and Section 25253, the board of supervisors may employ the services of an independent certified public accountant or licensed public accountant to perform an examination of the financial statements in accordance with generally accepted auditing standards.”;

and

WHEREAS, Government Code Section 25253 relating to the preparation and publication of a financial report provides as follows:

“Annually the board shall cause to be prepared and published a statistical report showing in compendious form all the financial transactions of the county for the last fiscal year, exhibiting separately the receipts and expenditures by or on account of all courts and each office, board, commission, institution, and departments, and classifying the principal items of income and expenditure so as to show the financial transactions and financial condition of the county.”;

and

WHEREAS, heretofore said duties have been carried out by the County Administrative Officer.

NOW, THEREFORE BE IT RESOLVED, that pursuant to the provisions of Government Code Section 26883, the County Auditor shall from and after the 8th day of January 2008, audit the books, accounts, monies and securities of every department, office, board, commission, and institution under the control of the Board of Supervisors, and more particularly shall make, or cause to be made, the annual examination and audit required by section 25250 of the Government Code.

BE IT FURTHER RESOLVED, that it is hereby found and determined that the statistical report of financial transactions of the county required by Government Code Section 25253 shall be prepared or annually be caused to be prepared by the County Auditor.
BE IT FURTHER RESOLVED, that previous preparations of such reports by such office are hereby ratified.

PASSED AND ADOPTED by the Board of Supervisors of Mariposa County a political subdivision of the State of California, this 8th day of January 2008, by unanimous vote.

Lyle Turpin, Chairman

ATTEST:

MARGIE WILLIAMS, Clerk of the Board

APPROVED AS TO FORM:

THOMAS P. GUARINO, County Counsel
TO: RICHARD J. BENSON, CAO
FROM: MARGIE WILLIAMS, Clerk of the Board
SUBJECT: Adopt a Resolution Assigning Responsibility for Annual Audits and Annual Statistical Financial Reports to the County Auditor

RESOLUTION 08-12

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA

ADOPTED THIS Order on January 8, 2008

ACTION AND VOTE:

Adopt a Resolution Assigning Responsibility for Annual Audits and Annual Statistical Financial Reports to the County Auditor (County Administrative Officer/Personnel/Risk Manager)

BOARD ACTION: Rick Benson provided input on Government Code Section 25250 and 25253 giving the Board of Supervisors responsibility for seeing that audits and annual financial reports are produced. He advised that over the years the Auditor has been assigned these responsibilities as Legislature has allowed. The Board has the option to take this responsibility back at any time. The Auditor concurs with this recommendation. Under discussion Supervisor Bibby asked if there are any changes as to how we will receive the report from the Auditor. Rick Benson responded that the only change he would propose for next year's budget is to move the Budget Unit under the Auditor. He then described the process that will occur.
(M) Aborn, (S) Bibby, Res. 08-12 was adopted assigning responsibility for annual audits and annual statistical financial reports to the County Auditor/Ayes: Unanimous.

Cc: Chris Ebie, Auditor
File