MARIPOSA COUNTY RESOLUTION NO. 83-284

BE IT HEREBY RESOLVED by the Board of Supervisors of Mariposa County, a political subdivision of the State of California, that the Board of Supervisors hereby approve the following document, and Vice-Chairman, GERTRUDE TABER, is hereby authorized to sign same:

MARIPOSA COUNTY AUDIT CONTRACT (FY 1982-1983)

PASSED AND ADOPTED by the Mariposa County Board of Supervisors this 27th day of September, 1983, by the following vote:

AYES: Barrick, Dalton, Moffitt, Taber

NOES: None

ABSENT: Erickson

ABSTAINED: None

GERTRUDE TABER, Vice-Chairman
Mariposa County Board of Supervisors

ATTEST:

ELLEN BRONSON
ELLEN BRONSON, County Clerk
Ex Officio Clerk of the Board

By:

LYNNE ROBINSON, Assistant
County Clerk
MARIPOSA COUNTY AUDIT CONTRACT

THIS AGREEMENT, made and entered into as of the 30th day of June, 1983, by and between Bartig, Basler & Ray

hereinafter referred to as "ACCOUNTANT", the 1983/84 GRAND JURY OF THE COUNTY OF MARIPOSA, hereinafter referred to as "GRAND JURY", and the COUNTY OF MARIPOSA, hereinafter referred to as "COUNTY",

W I T N E S S E T H:

1. That for and in consideration of the sum hereinafter agreed to be paid to ACCOUNTANT, ACCOUNTANT agrees to make for GRAND JURY and COUNTY, pursuant to the provisions of §§925 et seq. of the Penal Code, which reads as follows:

County officers, departments or functions; operations, accounts and records; investigations and reports

The grand jury shall investigate and report on the operations, accounts, and records of the officers, departments, or functions of the county including those operations, accounts, and records of any special legislative district or other district in the county created pursuant to state law for which the officers of the county are serving in their ex officio capacity as officers of the districts. The investigations may be conducted on some selective basis each year, but the grand jury shall not duplicate any examination of financial statements which has performed by or for the board of supervisors pursuant to Section 25250 of the Government Code; this provision shall not be construed to limit the power of the grand jury to investigate and report on the operations, accounts, and records of the officers, departments, or functions of the county. The grand jury may enter into a joint contract with the board of supervisors to employ the services of an expert as provided for in Section 926;
and §25250 of the Government Code, which reads as follows:

Examination and audit of financial accounts and records of officers

At least every 12 months 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 authority of law. 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.

ta careful and complete examination of the accounts and records of all the officers, departments, and functions of the County of Mariposa, including the accounts and records of all such officers which are kept in their ex officio capacity as incumbents or officers of any special legislative district or other district in the County created pursuant to State law, for the fiscal year July 1, 1982, to June 30, 1983, except as otherwise provided in this Agreement. ACCOUNTANT shall report as to the facts found and on the adequacy and efficiency of the records in each office covered by the audit with such recommendations as ACCOUNTANT may deem fit and proper, subject to the following provisions:

A. ACCOUNTANT may review audits conducted by the County Auditor's office on the monthly cash statements provided to the Auditor's office by the County departments listed in Exhibit "A" attached hereto, and, if they are considered adequate such monthly cash statement reports may be included in
ACCOUNTANT'S report by reference and appropriate comments made. However, ACCOUNTANT shall personally audit the respective department original receipt books from which said monthly cash statements are prepared. Such departments who submit monthly cash statements for the period covered by this contract are shown on Exhibit "A" attached hereto.

B. ACCOUNTANT shall examine, on a test basis, disbursements made by COUNTY and reimbursement claims submitted by COUNTY under federal and state subvention programs including revenue-sharing, anti-recession, and child support enforcement programs to determine the accuracy of such disbursements and claims and that proper procedures have been followed. ACCOUNTANT shall also determine that funds have been used in accordance with the various funding source requirements. Regulations relative to federal and state subvention programs are available at the office of the County Auditor.

C. A "careful and complete examination" is defined as a review of records within the offices of all the officers of the County of Mariposa, establishing by means of testing that items of cash reported as having been received have in fact been received and recorded by the said offices. It shall also include the testing of disbursements by reference to cancelled warrants and supporting documents supplied by vendors or other supporting evidence of payment.

II. ACCOUNTANT agrees to appear in person before the Grand Jury, the Audit Committee, and the Board of Supervisors of the County of Mariposa, at any time during the performance of this contract, and to consult with and report as to the progress
of the audit and all other matters pertaining thereto, when requested to do so by the Grand Jury, the Audit Committee, or the Board of Supervisors.

III. ACCOUNTANT may consult with the County Counsel of Mariposa County on legal problems arising during the course of the audit.

IV. ACCOUNTANT shall commence the required audit immediately upon the signing of this contract, and shall prosecute the audit diligently until completed. The audit shall be conducted according to those generally accepted auditing standards as recognized by the American Institute of Certified Public Accountants and as set forth by the National Committee on Governmental Accounting in its book, Municipal Accounting, Auditing, and Financial Reporting.

V. ACCOUNTANT shall have access to and shall be permitted to use figures, tabulations, statistical schedules, and other data already assembled or prepared by the County Auditor and the County Treasurer or the personnel of their respective offices for County purposes, but such statements shall not be copies verbatim and used as a representation of results of services for the final report of audit. This does not preclude the use of these statements in the audit report where acknowledgement is made that they were prepared by the County Auditor or the County Treasurer. Neither the County Auditor or the County Treasurer nor any member of their respective staffs shall be employed by ACCOUNTANT in connection with the within audit, nor shall the County Auditor or the County Treasurer nor any personnel in their respective departments be called upon to
perform any service other than the performance of the regular duties of their respective offices.

VI. ACCOUNTANT shall supervise the work of all persons selected by him. In the event ACCOUNTANT sub-contracts any portion of this work, ACCOUNTANT agrees to select only such auditing firms and accountants as may be approved in writing by GRAND JURY and the Board of Supervisors prior to the performance of any work sub-contracted. Should the services of any personnel employed by ACCOUNTANT be, for any reason whatsoever, unsatisfactory to GRAND JURY or to the Board of Supervisors of COUNTY, such personnel shall be promptly removed from the assignment. Notice of such unsatisfactory performance shall be given in writing by GRAND JURY or the Board of Supervisors to ACCOUNTANT, and shall be effective immediately upon receipt thereof. The term "personnel" as used hereinabove includes auditing firms.

VII. All books, records, figures, notes, materials, and information of every character, kind, and description of the ACCOUNTANT or ACCOUNTANT'S employees relating to this contract shall be retained by ACCOUNTANT in confidential files for a period of five years. Said records shall be made available at ACCOUNTANT'S office during all regular business hours to the Board of Supervisors, GRAND JURY, and to all subsequent Grand Juries and their respective agents for the requisite five-year period, after which said records may be burned.

VIII. The examinations, findings, and reports of ACCOUNTANT shall be held as confidential by him and reported only to GRAND JURY and Board of Supervisors of COUNTY. However
should ACCOUNTANT deem it essential to the completion or accuracy of this audit that his examination or findings involving a particular department be revealed to or discussed with a department head, he may do so, provided the prior consent of the Grand Jury Audit Committee or the Board of Supervisors is first obtained.

IX. GRAND JURY shall pay ACCOUNTANT out of current funds of said COUNTY for the services herein specified a sum not to exceed Ten Thousand Eight Hundred Seventy Five Dollars ($10,875) as determined by the number of hours of service of each class of accountants and clerical help actually and necessarily engaged in said audit at the hourly rates set out in Exhibit "B" attached hereto. At the end of each calendar month prior to delivery of the final report of audit ACCOUNTANT shall file a certified statement with GRAND JURY specifying the number of hours of service of each class of accountant and clerical help employed in the performance of such services during said month together with the actual amount due for said month as computed upon the hourly rates set forth in Exhibit "B". Upon approval of said statement by GRAND JURY, sixty percent of the total amount due for services rendered during said month shall be paid to ACCOUNTANT by the County Treasurer out of the General Fund upon warrants drawn by the County Auditor upon the written order of a judge of the Superior Court of said COUNTY. Upon the completion of all services and delivery of the final report of audit as herein provided, ACCOUNTANT shall file a certified statement specifying the total number of hours of service of each class of accountant
and clerical help employed in the performance of all services rendered during the term of this contract together with the total amount of money to be paid for all services rendered during the term of the contract, computed upon the hourly rates set forth in Exhibit "B". Upon approval of said statement by GRAND JURY, said amount, less the total of all monthly progress payments which have been made to ACCOUNTANT, shall be paid to ACCOUNTANT by the County Treasurer out of the General Fund of said COUNTY upon warrants drawn by the County Auditor upon the written order of a judge of the Superior Court of said COUNTY. However, it is mutually understood and agreed that GRAND JURY shall not pay ACCOUNTANT more than said maximum of Ten Thousand Eight Hundred Seventy Five Dollars ($10,875) for all services rendered pursuant to this contract, except for such additional services as may be required by GRAND JURY or the Board of Supervisors of COUNTY pursuant to the following paragraphs.

X. In the event the audit develops irregularities or unforeseen conditions requiring investigation beyond the scope of the regular audit, a report of such conditions shall be made by ACCOUNTANT to GRAND JURY and the Board of Supervisors of COUNTY. Should further investigation be authorized and directed by GRAND JURY or the Board of Supervisors, additional compensation therefor shall be paid to ACCOUNTANT at the hourly rates of each class of accountants and clerical help engaged in said additional services as set forth in Paragraph IX above. Payment for additional services as aforesaid shall be upon certificate by ACCOUNTANT specifying the hours of service of each class of
accountants and clerical help engaged therein and, upon approval by GRAND JURY, shall be paid by the County Treasurer out of the General Fund of COUNTY upon warrants drawn by the County Auditor upon the written order of a judge of the Superior Court of COUNTY.

XI. It is further agreed that GRAND JURY may require that ACCOUNTANT audit such additional departments, districts, funds and programs as it deems necessary to fulfill its function under Section 925 of the Penal Code, with the concurrence and approval of the Superior Court of the State of California for the County of Mariposa; additional compensation therefore shall be paid to ACCOUNTANT upon the same basis as set forth in Paragraph X herein.

XII. ACCOUNTANT shall bear the expense incidental to the typing of reports and for stationery and materials used in the report and during the course of the audit. ACCOUNTANT shall bear all incidental traveling expenses incurred by ACCOUNTANT and his staff.

XIII. It is further understood and agreed that GRAND JURY may also require that ACCOUNTANT report as to the adequacy of the independent audit of the records and accounts of the County Superintendent of Schools, school districts, and special districts in the County of Mariposa to enable GRAND JURY to determine whether additional investigation and examination is required, and GRAND JURY shall compensate ACCOUNTANT for such additional services in the manner set forth in Paragraph X hereinabove.

XIV. It is further mutually agreed that the Board of
Supervisors of COUNTY or the GRAND JURY (either the 1982/83 or the 1983/84 Grand Jury) may terminate this contract at any time. However, if only GRAND JURY or COUNTY terminates this contract, the party not terminating the contract may enter into a new contract, within twenty days after such termination, with ACCOUNTANT to complete the audit, on the same terms, conditions and payments as set forth herein, but omitting the party which has terminated the contract. If said party does not enter into such a new contract within said twenty-day period, ACCOUNTANT shall be entitled to receive pro-rate payment for the services which he has rendered prior to the notification of such termination.

XV. Interim reports of the audit shall be submitted to GRAND JURY and the Board of Supervisors of COUNTY immediately upon completion. Upon completion of the final report and not later than December 31, 1983, the final report of the audit shall be submitted by ACCOUNTANT to GRAND JURY and the Board of Supervisors.

XVI. ACCOUNTANT shall file copies of the final report as follows: Nineteen copies for GRAND JURY; seven copies for the Board of Supervisors; one copy for the County Counsel; one copy for the County Clerk; and five copies for the County Auditor.

XVII. The final report shall contain at least the following:

(a) An alphabetical index of County officials or departments.

(b) A "letter of presentation" setting forth a description of ACCOUNTANT’S services and an opinion in conformity
with Rule 58 of the California State Board of Accountancy on the fairness of the balance sheet and statements of revenues, expenditures, receipts, disbursements, and surplus or balance of each and every fund. If ACCOUNTANT is unable to render an unqualified opinion and a qualified opinion is given, the reasons for such qualifications shall be fully explained.

(c) Financial statements consisting of the balance sheet, statements of revenues, expenditures, receipts, disbursements, and surplus or balance of each and every fund, and statements of changes in fund balances.

(d) A summarized schedule of accountabilities for each department including a summary of all revolving fund and trust monies held by each department showing receipts, disbursements, and balances at June 30, 1983.

(e) All other exhibits, schedules, and other data necessary to proper presentation of the results of the examination.

(f) Comments on the following:

(i) Any indication of the misappropriation of public money or the irregular disbursement thereof. (In addition, ACCOUNTANT shall submit an immediate oral or written report to GRAND JURY upon discovery of any such indication of misappropriation or irregular disbursement.)

(ii) The effectiveness of the accounting systems and the internal control features, including an examination of budget appropriations and funds to see that they are being properly accounted for.

(iii) Any improper maintenance or non-maintenance of required books, records, or accounts pertaining to financial transaction.

(iv) The action taken, if any, on those recommendations contained in the 1982/83 Grand Jury Auditor's report.

(v) Recommendations on required changes to bring COUNTY'S accounting procedures within applicable provisions of California law.

(vi) Comments on State requirements for accrual accounting procedures vs. cash accounting procedures and recommendations related to said procedures.

XVIII. It is further agreed by and between the parties
hereto that in the event ACCOUNTANT performs services under this contract which are subsequently determined not to be charges against the County of Mariposa, neither GRAND JURY nor any of its members shall be held personally liable for any such expenditures.

XIX. This contract requires the approval of the Board of Supervisors of the County of Mariposa and of the Superior Court of the State of California and in for the County of Mariposa in order to become effective.

IN WITNESS WHEREOF, the parties hereto have caused this contract to be executed as of the day and year first hereinabove written.

ACCOUNTANT

[Signature]

1983/84 MARIPOSA GRAND JURY

[Signature]

Foreman

[Signature]

Chairman Audit Committee

COUNTY OF MARIPOSA

[Signature]

Chairman Board of Supervisors

The foregoing is hereby approved this 30th day of September, 1983.

[Signature]

DEAN C. LAURITZEN Judge of the Superior Court of the State of California in and for the County of Mariposa.

ATTEST:

ELLEN BRONSON

County Clerk

[Signature]
Monthly Cash Statement

Reported to the Auditor's Office by the Following Departments:

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County of _______________________________________________________, State of California,

hereby renders the following cash statement of all money handled by ____________________________

in ____________________ official capacity during the month of ____________________________, 19_____,

showing cash on hand at the beginning of the month, collections and payments during the month,

and cash on hand at the end of the month, each item properly classified as to funds and accounts

affected and as to whether or not it is payable into the county treasury, to wit:

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County Recorder

Probation Department

Senior Assistance Director

Veterans Service Officer

District Attorney

Building Department

County Clerk

Treasurer-Tax Collector

Planning Commission

Sheriff-Coroner

Mariposa Justice Court

Public Health Department

County Assessor

Recreation & Parks Department

Animal Control Officer
do swear that the fee record in my office contains a true statement in detail of all fees and compensation of every kind and nature for official services rendered by me, my deputies and assistants, and the amount of all fines, and trust money, received, disbursed, and on hand, for the month of ........................................ A.D. 19........, and that the fee record shows the full amount received or chargeable in that month, and that neither I, nor to my knowledge or belief, any of my deputies or assistants have rendered any official service, except as provided in Chapter 2, Division 7, Title 1 of the Government Code, which is not fully set out in the fee record, and that the foregoing statement thereof and of cash collected, paid, and held by me or under my control for the month of ................................................., 19........, and of other matters, is complete, true, and correct.

Subscribed and sworn to before me this

........................................ day of........................................... 19........

........................................... Deputy
ACCOUNTANT'S hourly rates for each class of accountants and clerical help engaged in the audit.

<table>
<thead>
<tr>
<th>Classification</th>
<th>Hourly Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Partners</td>
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</tr>
<tr>
<td>Managers</td>
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</tr>
<tr>
<td>Senior Accountants</td>
<td>40</td>
</tr>
<tr>
<td>Staff Accountants</td>
<td>30</td>
</tr>
<tr>
<td>Clerical (report processing)</td>
<td>15</td>
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