RESOLUTION - ACTION REQUESTED 2020-455

MEETING: July 28, 2020

TO: The Board of Supervisors

FROM: Vincent Kehoe, Assessor-Recorder

RE: California Counties Cooperative Audit Services Exchange (CCCASE) Joint Powers Agreement

RECOMMENDATION AND JUSTIFICATION:
Approve an Agreement for the Participation of the Mariposa County Assessor in the California Counties Cooperative Audit Services Exchange (CCCASE); and Authorize the Board of Supervisors Chair to Sign the Joint Powers Agreement.

CCCASE is a statewide umbrella association operating under a JPA that provides exchange services for audits and appraisals among and between Assessor’s offices in participating counties. CCCASE provides for a pooling of audit and appraisal resources under the guidance of the California Assessor’s Association. Approval will allow the County Assessor to participate in this statewide cooperative audit and appraisal program, and work with member counties to complete business property audits. There is no fee to join; participation may increase tax revenues and reduce travel and salary costs. Implementation for 2020-21 may be delayed due to Covid-19 emergency.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The Board of Supervisors has approved participation in such agreements in the past including: Resolution #99-293-JPA Establishing YARTS; Res. #2013-149 Central Sierra Economic Development District JPA; Res. 2015-192 Golden State Finance Authority JPA; and Res. #2017-208 YARTS Amended JPA.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
Mariposa County will not be able to complete business audits as required by the State Board of Equalization.

ATTACHMENTS:
CCCASE JPA updated 7_22_2020 (PDF)
Resolution - Action Requested 2020-455

RESULT: ADOPTED [UNANIMOUS]
MOVER: Merlin Jones, District II Supervisor
SECONDER: Marshall Long, District III Supervisor
AYES: Smallcombe, Jones, Long, Cann, Menetrey
CCCASE

CALIFORNIA COUNTIES COOPERATIVE AUDIT SERVICES EXCHANGE
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CALIFORNIA COUNTIES COOPERATIVE AUDIT
SERVICE EXCHANGE JOINT POWERS AGREEMENT

THIS JOINT POWERS AGREEMENT entered into this 28th day of
July, 2020, YEAR, by, between and among the under signed parties, all
being corporate and politic,

WITNESSETH:

Whereas, Title I, Division 7, Chapter 5, Article I of the Government Code
of the State of California establishes a procedure for the exercise of powers
common to the contracting parties where those parties are within the definition of
the term "public agency"; and

Whereas, the parties hereto desire to enter into a joint powers agreement
for the purpose of providing for certain investigatory, auditing and appraisal
services among themselves; and

Whereas, the parties hereto independent of each other posses the
necessary power to perform such services; and

Whereas, the parties hereto independent of each other posses the
necessary power to perform such services; and

Whereas, the parties hereto deem that it will be in the best interest of the
citizens of their respective counties to establish a procedure by which they may
jointly cooperate in this endeavor; and

Whereas, the parties hereto recognize that from time to time it will be
necessary to expand this agreement so as to include other interested counties:

Now, therefore, in consideration of the mutual promises, covenants and
conditions hereinafter contained, the parties, and each of them, do agree as
follows:

1. Effective date; term: This agreement shall become effective as to any
party upon the date that such party ratifies this Agreement and shall be and
remain in effect as between and among such ratifying party and all other
ratifying parties from and after such date so long as two or more parties remain
parties to this Agreement.

2. Administering Agency: The parties hereto by majority vote will
designate one of the members to act as the administering agency for a period of
one year commencing July 1st of each year.

3. Services: Upon the request of any one or more of the parties hereto,
any party may provide personnel to audit and/or appraise for mutual benefit of
the agencies within or without of territorial boundaries. Services include but are
not limited to the following purposes:
a. To determine the value, cost, existence, size, quantity, quality, and/or ownership of any property which is or may be subject to ad valorem taxation by either, or both, the performing or requesting party or parties.

b. To determine the taxable status and/or situs of any property which is or may be subject to ad valorem taxation by either, or both, the performing or requesting party or parties.

4. Written Request to Assessor: The request for any of the services described in section 3 hereof shall be made in writing and addressed to the assessor of the party requested to perform the services.

5. Nonperformance - Notice: Nothing contained herein shall require a party hereto to perform services for any other party. If a party does not wish to perform the requested service or services, it shall so advise the requesting party in writing within fifteen (15) business days of the receipt of such a request.

6. Performance: All services performed under this Agreement shall be performed either by the assessor of the party to which the request is directed or a deputy or deputies appointed by said assessor.

7. Reimbursement: Any party or parties performing the services provided for herein or any of them shall be reimbursed for the costs of performing such services according to the schedule of rates attached hereto as Exhibit “A”, which by this reference is made a part of this Agreement upon the written consent of all the parties hereto. Such Exhibit “A”, as amended, bearing the signatures of all the parties, shall become a part of this agreement as fully as if set forth herein upon the ratification by all parties of such amendment.

8. Invoices: The party performing services hereunder shall submit to the party requesting such services upon the completion of such services an invoice for those costs which are reimbursable under section 7 of this Agreement. Invoices received after May 15th will be deferred to the subsequent year. Services shall be deemed completed upon the submission to the requesting party of a written report summarizing such services.

9. Payments - Offsets: For the purposes of this Agreement, a contract year shall be deemed to commence as of 12:01 a.m. April 15, and terminate on 12:00 midnight of the following April 14. The designated administrative agency shall act as a clearinghouse for billing purposes.

10. Availability of Deputy to Testify: The parties hereto agree that any assessor or deputy performing services pursuant to this Agreement shall be made available by the party employing him or the party for which such services were rendered for the purpose of giving testimony in any proceeding in which an assessment based in whole or in part upon the results of such services is an issue. The party employing the assessor or deputy has a duty under this paragraph only to the extent that it is able by reason of the contract of employment between such party and such assessor or deputy to direct his attendance. The party employing such assessor or deputy shall be reimbursed by the party requiring such testimony or evidence as set forth in the schedule of rates attached hereto as Exhibit “A.”
11. Withdrawal - Notice: Any party hereto may withdraw from this Agreement upon giving sixty days written notice to each of the other parties here to. No withdrawal herefrom by any party or parties hereto shall affect the continuance or the terms and conditions of this Agreement among the remaining parties. Any obligations or debts incurred hereunder prior to any such withdrawal shall become immediately due and payable by the withdrawing party, after offsets, to each of the other parties to this Agreement upon the effective date of any such withdrawal. Any services commenced by or requested of any withdrawing party under the terms of this Agreement prior to submission of its notice of withdrawal shall be completed by the withdrawing party unless timely notice is given by the withdrawing party to the requesting party that such services will not be performed pursuant to section 5 of this Agreement. Any sums due and owing any withdrawing party, after offsets, shall be paid to such withdrawing party on or before the time specified in section 9 of this agreement. The withdrawing party will not be obliged to perform any services requested after submission of its notice of withdrawal.

12. Authorization - Information Held Secret: The party requesting any services under the terms of this Agreement shall furnish to the party performing such services all necessary authorization to examine any taxpayer or the property, records, books or other documents of such taxpayer relative or the performance of such services. It is specifically understood and agreed by the parties hereto, and each of them, that any information gained, collected or otherwise acquired as a result of any investigation, review, audit or appraisal made under the provisions of this Agreement shall be subject to the restrictions contained in sections 408 and 451 of the California Revenue and Taxation Code.

13. Additional Parties: Any county in the State of California may become a party of this Agreement upon the approval and ratification of this Agreement by its Board of Supervisors, and the signing of this Agreement by the Chairman of its Board of Supervisors. The addition of any party or parties to this Agreement in the manner described above need not be ratified or approved by the existing parties to this Agreement, nor any of the, nor shall any such addition cause this Agreement to terminate or otherwise become inoperative. Upon the addition of any new party or parties to this Agreement in the manner described above, this Agreement and all of its terms and conditions and all privileges, obligations, debts and credits incurred under its shall continue in full force and effect. Any county becoming a party to this Agreement after its ratification by the below signed parties shall notify all existing parties to this Agreement by mail or the approval and ratification of this Agreement by its Board of Supervisors and shall include with such notice a copy of such approval and ratification which shall be attached to their copy of this Agreement by each such party.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be executed by their respective officials on the date first above mentioned.

COUNTY OF

By: ___________________________
Chairperson, Board of Supervisors

Attest: _________________________
Clerk of Board of Supervisors

Approved as to Form:

Deputy County Counsel

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EXHIBIT A

SCHEDULE OF FEES

A. Services: The party performing services under the terms of this agreement shall charge the party for whom such services are performed $22.00 per hour beginning July 1, 1983, and adjusted annually each subsequent July 1st based on the California Consumer Price Index, for each hour said performing party is actually engaged in the performance of the services requested, including the time taken to travel to and from the location or locations at which said services are rendered. Fees for services rendered and travel for fractions of an hour shall be prorated accordingly. In the event that the services are being performed on behalf of more than one of the parties to this Agreement, including the performing party, such fees shall be prorated according to the formula set forth in section B, 3 of this Exhibit A.

B. Travel, Lodging, Meals and other related incidental expenses in connection with services.

1. In-County Services: The party performing the services shall not charge the party for whom such services are performed for the costs of travel, lodging, meals or related incidental expenses incurred in the course of performing the requested services where such services are performed wholly within the county performing such services. However, if such services performed are not for mutual benefit, the performing county may charge related incidental expenses to the county for whom such services are performed.

2. Out-of-County Services: The party performing the services shall charge the party for whom such services are performed the actual allowable expenses necessarily incurred for the costs of travel, lodging, meals and for related incidental expenses in the course of performing the requested services where such services are performed out of the county performing the services. In the event the services are being performed for more than one of the parties to this Agreement, including he performing party such expenses shall be prorated according to the formula set forth in section B, 3 of this Exhibit A.

3. Proration formula:

a. In the event that the services performed are performed on behalf of one or more requesting parties and/or the party performing the services, the number of hours or fractions of an hour actually spent in performing such services plus a pro rata share of the travel time to and from the location or locations at which such services are performed shall be multiplied by the current hourly rate.

b. In the event the services are performed outside of the county performing such services, the costs of travel, lodging and meals and other allowable incidental expenses actually incurred by the performing party shall be prorated and added to the sum of (a) above.
4. **Appearance at Hearings:** In the event personnel performing services under the terms of this Agreement are called as witnesses at any proceeding in which the assessment resulting from such services is challenged, the public entity calling such personnel shall reimburse the party employing such personnel for the expenses of travel, lodging and meals and related incidental expenses necessarily incurred by the employing party plus the hourly rate set forth in Section A of the Exhibit "A" during the time that such personnel are traveling to and from the location or locations at which such testimony or evidence is given and the time spent at each such location or locations preparing for and giving such testimony or evidence.
GOALS AND OBJECTIVES

The Goals are to:

1. Exchange audit services between counties to maximize audit coverage and minimize cost.

2. Provide account audit cycle control to enable one county to audit all locations of many or all participating counties at one time.

3. Reduce the number of audit interruptions imposed upon taxpayers due to individual county audits.

4. Reduce out-of-state travel movement for staff as a result of consolidated audits.

5. Eliminate to the greatest extent possible intrastate audit travel to examine records located within the state.

The Objectives include:

1. Recycle multi-county accounts to attain an audit by one county for all counties once each four years.

2. Exchange of services between counties, rather than monetary payment, to the greatest extent possible.

3. Encourage audit exchange with all member counties who wish to participate in CCCASE.
ORGANIZATIONAL STRUCTURE

The California Counties Cooperative Audit Services Exchange (CCCASE) is a statewide cooperative audit program established under joint powers agreement between participating counties.

The purpose of CCCASE is to provide a pooling of audit resources of California Counties under a program responsive to the Assessors, and under the guidance of the California Assessors Association.

One statewide umbrella association, operating under one joint powers agreement, provides audit exchange services among and between all participating counties.

It is organizationally structured to provide exchange services on a statewide level.

The Association has elected officers and operational procedures to provide exchange audit standards, billing control and other cooperative benefits.

It is agreed that member counties of the CCCASE exchange audit services only under the provisions of the CCCASE Joint Powers Agreement. The exchange of audits is primarily done through one annual meeting which all participating counties are to attend. Attendance is not mandated.

Advance planning for the annual meeting should have been done by the beginning of the calendar year. Then the meeting is held each spring to exchange the audits to be done in the fall, returned to the requesting county by December 31, and final exchange billings completed the next spring. Thus the total cycle is at least 18 months, including all planning time and until the final billings summaries are issued. The timetables in the following pages are built around this 18 month cycle.

This annual meeting has two parts, (1) the audit exchange meeting, and (2) the business meeting. These are accomplished in approximately a three consecutive day time period.
ADMINISTRATION

Management Committee: Members of CCCASE

1. Members - a member county is one who has joined under approved joint powers agreement.

2. Each participating county shall furnish a member to the committee.

3. Only members or designated representatives shall vote on matters before the committee. One vote per county.

Quorum:

1. A quorum is established by a simple majority of the total member counties being present at an announced meeting with notice of the matter being considered.

2. A quorum is required to affect change or update of the agreement or recommended changes to the agreement itself.

Scope of Authority:

1. The management committee shall determine the operational procedures of CCCASE under the provisions of the joint powers agreement.

Administrative Officers:

1. The management committee will elect the following officers.

Chairing County
Alternate Chairing County
Administrating County
Operational Procedures County
Audit Data Exchange County
Election:

1. The election shall be by majority vote of the member counties present at the election meeting.

2. The election meeting shall take place at the CCCASE business meeting held each year.

Terms of Office:

1. The terms of office shall be on a fiscal year basis which begins July 1 and ends June 30 following.

2. The terms of office should be (2) fiscal years.

Duties of Management Committee:

1. The committee shall be responsible for the management of the affairs of the cooperative audit program and to assure adherence to the provisions of the joint powers agreement.

2. Selection and exchange of accounts to be audited.

3. Maintenance of billing offset services and internal control.

4. Establishment and Maintenance of minimum audit standards and CCCASE Operational and Procedures policies.

5. Scheduling meeting location and dates and the business meeting agenda.
Duties of Chairing County:

1. Keeps a current register of members with their contact information. Provides register to member counties.

2. Establishes the meeting time and place of all required and special meetings.

3. Make arrangements for meeting facilities and accommodations.

4. Sends advanced notices of due dates and meetings to each of the member counties at least 30 days prior to the event.

5. Prepares agenda for the business meeting.

6. Updates the late submission of changes by member counties to the list of accounts to be exchanged.

7. Conducts the meeting of the Management Committee and records exchanged audits.

8. Records minutes of the meeting and distributes the minutes of the meeting to the member counties within 60 days following the meeting.

9. Appoints sub-committees as necessary to expedite the affairs of the program and make recommendations back to the committee for action.

Duties of Alternate Chairing County:

1. Assists the Chairing County as requested and necessary to fulfill the duties of the Chairing County.

2. Performs the duties of the Chairing County in its absence or inability to perform them.
Duties of Administrative County:

1. Keep record of invoice billings for audit services exchanged.
2. Consolidates billings of submitted exchanges and prepares the consolidated net-net billings.

Duties of Operational Procedures County:

1. Keep the CCCASE procedures manual up to date, making approved changes.
2. Provide this procedures manual to new county members.
3. Keep copies of all joint powers agreement of each county.
4. Keep copies of minutes of the meetings.

Duties of the Audit Data Exchange County:

1. Responsible for collection of data from member counties, and prepares listing of accounts to be exchanged.
2. Provides listing of accounts to be exchanged to member counties.
General Operational Procedures:

The cooperative audit exchange cycle begins in December, each year, with the submission of selected audits and ends eighteen months later with the net billing disbursements in June of the following year. For the first six months you are working two years at the same time, the current year is ending and the next year is beginning.

**In December**, for the next year (hereafter referred to as the current year) each participating county will prepare a list of out of county mandatory accounts selected to be audited; do not include local accounts, or those in California that the county intends auditing itself. The Audit Data exchange county will provide the data requirements each year. **It is expected that each county exercise reasonable assurance that location of records and other data on the listings is correct.**

Also, all audits completed by the performing county for the last year are to be returned to the requesting counties by December 31.

**By January 15**, each county member submits a list of all accounts to be audited for the current year to the Audit Data exchange county for the consolidated mandatory audit list.

**By February 1**, each county member will submit their billing list of audits performed and billed for other counties for the last year. The Administrative County will provide the data requirements for this list each year.

**By February 15**, the Audit Data exchange county will provide the consolidated mandatory audit list of all accounts to be audited for the current year to all member counties (CMA List).

**By March 1**, each county member submits to the Chairing County their preliminary intended trips, for the current year, business meeting agenda items, how many will be attending from the member county and the registration fees for the attendees.

**By March 10**, the Chairing County will submit a consolidated list of intended trips for the current year back to the participating counties, and the agenda for the business meeting.
**TEN DAYS PRIOR TO THE MEETING**, all adds or deletes by member counties must be submitted 10 days prior to the meeting to all participating counties. All changes must be submitted with the page, add or delete, name of audit, City, State, Zip.

**IN THE FINAL DAYS PRIOR TO THE MEETING**, last minute changes must be given to the Chairing County.

The **CCCASE (Selection Meeting)** will be held no later than **April 30th**. The meeting is conducted by the Chairing County.

**OUT OF STATE ACCOUNT EXCHANGE**

Accounts are usually exchanged by counties with greater number of accounts in given geographic areas purchasing additional accounts in that area. Geographically isolated accounts of large counties tend to be sold. It is recommended that each participating county take one trip.

It is cost effective to stay in a specific geographic area for audit trips. State hopping from state to state to complete a single audit trip is not cost effective and discouraged.

It is recommended that a county with no account interest in a given area would not purchase accounts there, except to be cost effective.

It is recommended that if more than one county of the group has the same account to audit in an area, the exchange process should provide that generally one county do the audit for all counties.

No county is obligated to buy or sell a given account. Reasons of complexity, size, appeals actions, workload, etc. may preclude purchase or sale.
CALIFORNIA ACCOUNTS EXCHANGE

The object of exchange of California accounts is to minimize travel of southern counties to northern counties to audit and vice versa. Intrastate (California) audits shall first be offered to the member county in which the records are located. Only upon refusal by that county will the account be offered for bid to any other participating county. The account will generally be sold to the nearest geographical county wishing to purchase it or county doing their own or other county audits at the location. Nothing prohibits the county in which the property is located from performing their audit. It is recommended in California account exchanges also, that if more than one county has the same account to be audited in an area, the exchange process should provide that generally one county do the audit.

MEMBERS BUSINESS MEETING

The members' business meeting is normally conducted after the exchange meeting. On occasion it is attended by the California Assessors Association liaison, also on occasion by a representative from the Board of Equalization.

Items of business on the agenda include election of officers, hourly rate charge changes (based on changes in the California Consumer Price Index), changes to CCCASE procedures or forms, and other items pertinent to the conduct of the affairs of CCCASE.

Preliminary billings for the prior year's audit exchanges will be handed out by the Administrative County. Any discrepancies on the billings must be worked out between the requesting county and the performing county. The performing county must submit any additions or corrections to the Administrative County by May 1.

Minutes of the meeting shall be recorded and distributed to each of the participating counties within 30 days.
APRIL

After the annual meeting participating counties will submit a confirmation of agreement to each county that it has "purchased" accounts from or "sold" accounts to for the current year, listing those accounts involved in their particular exchange.

After the meeting through July, additional exchanges for the current year may be arranged between individual participating counties to facilitate audit year recycling, clerical oversight, and movement of accounting records, etc. Exchanges may also be made to adjust audit trip workloads as necessary. Once a member county agrees to the performance of audits in an area it is that counties responsibility to performance of these audits, unless extreme conditions prevent the county from going into the audit area.

By May 1, the Administrative County will close the books for the prior year on audit billings. Copies of the prior year's ledger sheets and County Audit Cost Offset Schedule for the Prior year (officially ending on May 15) will be sent to each participating county. This schedule will offset charges and credits between the counties to a net-net level, specifying the amounts they will pay or receive and to or from whom.

This document or substitute will serve as an invoice to those counties requiring one for payment. Payments for the prior year's audit exchange services must be expedited by June 15. These payments complete the audit services exchange cycle which began about 18 months ago.

Late billings or errors detected after May 15 will be entered as adjusting entries on the current year's ledger. The prior year's administrative Agency County will be informed and will, in turn, forward necessary adjustments to the current year's Administrative County.

The Administrative County shall keep accurate records of computations and retain records for a period of 4 years.
By July 31, the requesting county will prepare and send the CCCASE audit packages (as described in the auditors’ procedure section) for the current year’s audits to the performing county for each audit exchanged.

AUGUST TO DECEMBER, the performing county auditors will complete the current year’s audit assignments (per the described auditors’ procedure section) and return to the requesting county by December 31, or provide a waiver and date audit will be finished.

The county performing the audit is expected to complete the audit within 24 hours or less. In all cases where a county requesting an audit expects the audit to take more than 24 hours total charged time, a time limit budget must be included with the request on CCCASE 1B FORM.

The county performing the audit must not exceed 29 hours, (24 + 20%), or 1.20% of the budgeted hours on CCCASE 1B FORM. If audit time will exceed approved hours the performing county must contact the requesting county to obtain written approval to exceed the 29 or budgeted hours. See audit time limits.

CALIFORNIA AUDITS, it is assumed that California audits will be performed by either the source county or by the records Situs County (or proximate county). It is not anticipated that travel expenses (other than incidental expenses) will be incurred. Incidental expenses might include, but not be limited to local mileage or transportation costs, parking and toll charges.

It has been agreed that if a county performs a local audit solely for the benefit of the requesting county, the incidental expenses incurred should be billed to the requesting county. If the audit is performed for mutual benefit of the requesting and performing counties incidental expenses will be absorbed by the performing county.
BILLING PROCEDURES

Performing auditor is to provide (CCCASE FORM 8, computation of hourly rate for travel expenses) and (CCCASE FORM 9, Account invoice). CCCASE FORM 8 & 9 is to be submitted with each completed audit to the requesting county.

As audits exchanged are completed and returned to the requesting county the performing county will prepare a listing of all charges billed to the requesting counties. The Administrative County will provide the data format to send the billing information to the Administrative County by February 1, of the next year. At the CCCASE Business Meeting for the next year the Administrative County will give each participating county the current year’s copies of the charges and credits ledger sheets for the current year’s audits to date so that errors may be corrected.

The performing county may submit another listing of additional accounts billed by May 1, do not include accounts on the February 1 list. Adjustment to submitted February 1 billings must be done by the Performing County in writing to the administrative county by May 1.
### ACTIVE MEMBERS
- Alameda
- Butte
- Calaveras
- Contra Costa
- Fresno
- Humboldt
- Los Angeles
- Merced
- Orange
- Riverside
- San Bernardino
- San Francisco
- San Mateo
- Santa Barbara
- Santa Clara
- Santa Cruz
- Shasta
- Sonoma
- Trinity

### NON-ACTIVE MEMBERS
- Amador
- Del Norte
- El Dorado
- Glenn
- Imperial
- Kern
- Lassen
- Madera
- Marin
- Monterey
- Napa
- Nevada
- Placer
- Plumas
- San Benito
- San Joaquin
- San Luis Obispo
- Sierra
- Siskiyou
- Solano
- Tehama
- Tuolumne
- Yolo
- Yuba
- Tulare
- San Diego
- Sacramento
- Stanislaus
- Sutter
- Ventura

### NON-PARTICIPATING COUNTRIES
- Alpine
- Colusa
- Inyo
- Kings
- Lake
- Mariposa
- Mendocino
- Modoc
- Mono

*agreements signed*
CALIFORNIA COUNTIES COOPERATIVE AUDIT SERVICES EXCHANGE (CCCASE) MINUTES MARCH 27-28, 2019

Wednesday, March 27, 2019 (1 PM – 5 PM)

Welcome and Introductions – Ice Breaker: Identify yourself and tell the group where in the US you would like to go if you went on an audit trip the next day.

Orange County- CCCASE Revision Program: Brian Ennis (Orange County) prepared a presentation on recommendations for revisions to the CCCASE program. In the months leading up to the meeting, a survey had been sent to CCCASE Counties in an effort to find out why some Counties had backed off from participating and what we can do to strengthen the CCCASE program. A Summary of the responses is attached. After the presentation and some lengthy conversation, we agreed to add this to the Business Meeting for further action.

Discussion of CCCASE Master Audit Schedule
  - Changes to the Master Schedule based on the 2018 Audit Exchange
    - Fort Myers, FL / Naples, FL to be combined with Tampa, FL

Audit Exchange (Audit Exchange began at approximately 3:00 PM)
  - We started by identifying the Moderator County’s Audit Trip (Oregon)
  - Informed the group that Stanislaus County indicated they would be willing to purchase audits within their County (likely prospects are Save Mart and Gallo)
  - Informed the group that Alameda indicated they would be willing to buy local audits only. They do not plan a trip in 2019 due to staffing issues.
  - We identified the remaining single-trip Counties and agreed to take them into consideration when we got to the geographical areas in which they were interested in buying trips.
  - After each major geographical area, we took a mini-break so the affected Counties can regroup and make any necessary adjustments for efficient trips.
  - At the end of Day 1, we ended up on Page 62 (just completed Cincinnati, OH).

Thursday, March 28, 2019 (8 AM – 12 PM and 1 PM – 3 PM)

Audit Exchange
  - The Audit Exchange started back up at 8:30 AM, working from page 62 (Indianapolis, IN). We gave the first half-hour for Counties to review audits and make negotiations for changes. A couple of changes were announced.

Adjustments to Buys and Sells from the Audit Exchange
  - The Geographic Area that includes Washington, DC will be labeled to include Baltimore, MD, and Arlington, VA as well to avoid confusion.

Business Meeting
  - Moderator – Any Adjustments needed to Audit Exchange Schedule?
    - The above to rename the Washington, DC geographic area
  - Moderator - CCCASE Hourly Rate (See Attached): It was agreed upon to keep the CCCASE Hourly Rate at $56 / Hour. A discussion was made to find something better use as a guide to determining the rate each year. Orange County offered to conduct a survey of the CCCASE Counties for ideas on what to use
  - Los Angeles: Statewide Airline Waiver(s): Ann Sin indicated that the current Audit Waiver includes language referencing Revenue & Taxation Code section 1153. This code section has expired. The group agreed to keep the language as it currently is until we get more guidance on how to modify. We believe it will take communication with County Counsel or other legal sources to get the correct language.
• Group – CCCASE Master Schedule: The CCCASE Master Schedule should be expanded. Each Geographic Area of the schedule should identify the Companies with each area that include multiple Counties and multiple Locations per County.

• Los Angeles: Geo-Spatial Tool Demonstration: Ann Sin provided a presentation of a site developed by their IT Department. The locations of the audits per the CMA Book as originally published were loaded into ArcGIS. She demonstrated how we could use the map during the Audit Exchange and during the planning of our audit trips. Much discussion was made on different ways the map could be modified for our purpose. We will plan on using this tool during next year’s Audit Exchange.

• CCCASE Budget: The Chairing County brought up the fact that the CCCASE program has more than $3,000 in the bank. We have been charging only $25 per conference and keeping the costs down, but the balance continues to grow. It was put out there so the group knows that we may be able to use those funds in areas not yet identified.

• CCCASE Revision Program: Brian Ennis (Orange County) summarized and documented ideas for adjustments to the CCCASE Program. A presentation will be made at the next COBC Conference. A summary of the responses by the Counties surveyed are included with these Minutes.

• Correspondence Audits: Orange County will take the lead in determining which Counties may be available to conduct a test approach of doing Correspondence Audits for CCCASE. The revision of the CCCASE Master Schedule as discussed earlier will help with this. A prime candidate identified is Gap, which is located in New Mexico which does not typically have enough audits for an audit trip but most Counties have multiple locations of Gap.

• Non-Active Counties: A brief discussion was made for the Counties that are currently not active. We want to make sure that we address their needs in our modifications so they will come back and participate

• Next CCCASE Audit Exchange: Orange County as the Alternate Chairing County will make arrangements for next year’s exchange. The proposed dates are 3/25/20 – 3/26/20 at the same hotel. Alternate dates would be 3/18/20 – 3/19/20. We plan to have a visual available to be able to use the Geo-Spatial Tool presented by Los Angeles County.

• Other
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* CCPI change was .04172, but used the prior .01970 because it was already on the chart in the first year.

CCCASE FORM 14  
Prepared by: Shasta County 3/22/19