

DEPARTMENT: Administration BY: Janet Hogan PHONE: 966-3222  
County Administrative Officer

RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes \_\_\_ No x)  
Adopt resolution authorizing a Request for Proposals for the County  
Audit for Fiscal Years 1997/98 through 2001/02.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The current contract with Willis & Walsh, CPAs expires June 30, 1997. This was a five-year contract for audit services awarded by the Board of Supervisors on August 17, 1993. The scope of services requested includes our annual general audit, audits of federal grants awarded to the County, Transportation Development Act fiscal compliance audits, audits of the trial courts and an audit of the Housing and Community Development Department. All of these are required by law or regulation. An additional service included is a review of transient occupancy tax payers. This is not mandated, but a review has not been conducted since 1987 for the calendar year ending December 31, 1986.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

- 1. The County is required to complete various annual audits
- 2. Make changes to the requests and approve as changed.

COSTS: ( ) Not Applicable  
A. Budgeted current FY \$ \_\_\_\_\_  
B. Total anticipated costs \$ \_\_\_\_\_  
C. Required additional funding \$ \_\_\_\_\_  
D. Internal transfers \$ \_\_\_\_\_  
SOURCE: ( ) 4/5ths Vote Required  
A. Unanticipated revenues \$ \_\_\_\_\_  
B. Reserve for contingencies \$ \_\_\_\_\_  
C. Source description: \_\_\_\_\_  
Balance in Reserve for Contingencies, if approved: \$ \_\_\_\_\_

SPECIAL INSTRUCTIONS:  
List the attachments and number the pages consecutively:  
Request for Proposals & Draft Contract  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

CLERK'S USE ONLY:  
Res. No.: 92-96 Ord. No. \_\_\_\_\_  
Vote - Ayes: 4 Noes: \_\_\_\_\_  
Absent: Reilly Abstained: \_\_\_\_\_  
Approved \_\_\_\_\_ Denied \_\_\_\_\_  
( ) Minute Order Attached ( ) No Action Necessary

ADMINISTRATIVE OFFICER'S RECOMMENDATION:  
This item on agenda as:  
 Recommended  
 Not Recommended  
 For Policy Determination  
 Submitted with Comment  
 Returned for Further Action  
Comment: \_\_\_\_\_  
A.O. Initials: *JH*

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

**REQUEST FOR PROPOSALS**  
**AUDIT FOR THE COUNTY OF MARIPOSA**  
**1997/98 THROUGH 2001/02**

Issuance Date:

March 25, 1997

This is a request for proposals from qualified Certified Public Accountants to perform audit duties for the five fiscal years consisting of 1997/98, 1998/99, 1999/00, 2000/01, and 2001/02 on behalf of the Board of Supervisors and the Grand Jury of Mariposa County.

Successful bidders must have been qualified through the "Peer Review Process to Perform Government Audits" sponsored by the American Institute of Certified Public Accountants.

This request for proposals solicits your anticipated cost to perform audits in the first year, including those audits required pursuant to Section 926 et seq. of the California Penal Code and Section 25250 of the Government Code. Estimated costs of future year audits are also requested, though not binding. Retention for subsequent audits is dependent upon adequate performance in the prior years as determined by the County.

### **PERIOD OF COVERAGE**

Mariposa County requests a careful and complete examination of accounts and records of all officers, departments and functions of the County for each of the fiscal years in this agreement, except as otherwise provided by agreement.

### **REQUIREMENTS**

The selected Accountant is requested to supply 32 copies of a report regarding the adequacy and efficacy of records in each office covered by the audit, with such recommendations as the Accountant may deem fit and proper, including the following financial audits:

1. General County audit.
2. Single audit procedures for Federal Grant Programs.
3. Required Transportation Development Act fiscal compliance audits.
4. Separate Justice and Superior Court audits in conformance with State Controller Guidelines.
5. Housing and Community Development Agency audit in accordance with Audits of Public Housing Authorities by Independent Public Accountants (U. S. Department of Housing and Urban Development Handbook 7476.1); Standards for Audit of Governmental Organizations, Programs, Activities, and Functions (issued by the U.S. General Accounting Office ); Single Audit Act of 1984; and Audits of State and Local Governments (Office of Management and Budget Circular No. A-128).
6. A review of transient occupancy tax payers to determine if the taxes paid reflect the appropriate percentage of the actual room rental income.
7. Management Report.

**DELIVERABLES**

The final report shall contain at least the following:

1. An alphabetical index of County officials or departments.
2. 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.
3. Any qualifications on that opinion.
4. Financial statements consisting of the balance sheets, statements of revenues, expenditures, receipts, disbursements, and surplus or balance of each and every fund, and statements of changes in fund balance.
5. All other exhibits, schedules, and other data necessary for proper presentation of the results of the examination.
6. Also included in the final report should be comments on the following:
  - a. Any indication of the misappropriation of public money or the irregular disbursement thereof.
  - b. The effectiveness of the accounting systems and the internal control features, including an examination of budget appropriations and funds to see that they agree and are properly accounted for.
  - c. Any improper maintenance or lack of maintenance of required books, records or accounts pertaining to financial transactions.
  - d. The actions taken, if any, on those recommendations contained in each previous Auditor's report.
  - e. Recommendations on required changes to bring County's accounting procedures within the applicable provisions of California State law.

### **ADDITIONAL ITEMS**

In addition to the above, the County may, on a case-by-case basis, solicit the cost of performing additional analyses.

### **FINANCIAL ARRANGEMENTS**

This request provides that the Accountant submit a proposal for each segment of the audit, including a list of the hourly rate schedules for the various classifications of personnel utilized in the audit.

### **TIMELINES**

A written proposal on the attached form must be received from interested accounting firms by Thursday, 5:00 p.m., April 24, 1997, at the County Administrative Office, 5100 Bullion Street, P. O. Box 784, Mariposa, CA 95338.

All proposals must be clearly marked on the outside of the envelope - SEALED AUDIT PROPOSAL. Opening of proposals is schedule for 8:00 a.m. Wednesday, April 30, 1997, at the County Administrative Office. Award will be made at the regularly scheduled Board of Supervisors meeting on Tuesday, May 20, 1997.

### **CONTRACT**

Attached is a draft contract for services. The successful bidder will be asked to sign this agreement with the County unless significant changes are necessary to conform to this Request for Proposals or are mutually acceptable. Questions concerning the accounting system should be directed to the Mariposa County Auditor, Ken Hawkins, P. O. Box 729, Mariposa, CA 95338, 209-966-7606. Questions regarding this Request for Proposals should be directed to the County Administrative Officer, Janet Hogan, P. O. Box 784, Mariposa, CA 95338, 209-966-3222.

attachments: Mariposa County Proposal for Audit for the County of Mariposa 1997/98 Fiscal Year  
Mariposa County Audit Agreement

MARIPOSA COUNTY

**PROPOSAL FOR AUDIT FOR THE COUNTY OF MARIPOSA  
1997/98 FISCAL YEAR**

Submitted by:

Firm Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Contact: \_\_\_\_\_ Title: \_\_\_\_\_  
Telephone: \_\_\_\_\_ Date: \_\_\_\_\_

Audits:

General County Audit	\$	_____
Single Audit Requirement	\$	_____
TDA Fiscal Compliance Audits	\$	_____
Superior and Justice Court Audits	\$	_____
Management Reports	\$	_____
Housing & Community Development Agency Audit	\$	_____
Transient Occupancy Tax Reviews	\$	_____
<b>Total 1997/98</b>	<b>\$</b>	<b>_____</b>

**Anticipated Total Charges in Each Successive Year of 5-Year Agreement**

1998/99	_____	1999/00	_____
2000/01	_____	2001/02	_____

I am duly authorized to bid this firm to contractual obligations as outlined in the accompanying Request for Proposals.

Signed by: \_\_\_\_\_

Title: \_\_\_\_\_

## MARIPOSA COUNTY AUDIT AGREEMENT

THIS AGREEMENT, is made and entered into on the date or dates last below written by and between \_\_\_\_\_, hereinafter referred to as "ACCOUNTANT" and the 1997/98 GRAND JURY of the COUNTY of Mariposa, hereinafter referred to as "GRAND JURY" and the COUNTY of Mariposa, hereinafter referred to as "COUNTY".

### WITNESSETH:

I. That for and in consideration of the sum hereinafter agreed, for the fiscal years 1997/98, 1998/99, 1999/00, 2000/01, and 2001/02, to be paid to ACCOUNTANT, ACCOUNTANT agrees to make for GRAND JURY and COUNTY, pursuant to the provisions of Section 925 et seq. of the California 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 the 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 been 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 Section 25250 of the Government Code, which reads as follows:

"Examination and audit of financial accounts and records of officers.

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 authority of 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 9f 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."

a 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 period from July 1, 1997 to June 30, 2002 on a fiscal year basis, except as otherwise provided in this **AGREEMENT**, and as determined based upon the attached response to Request for Proposals, which is incorporated herein by reference.

**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 (sample attached) 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 statements reports may be included in **ACCOUNTANT'S** report by reference and appropriate comments made. However, **ACCOUNTANT** shall personally inspect receipt books from which said monthly cash statements are prepared. Such Departments who submit monthly cash statements for the period covered by this **AGREEMENT** are shown on Exhibit "A" attached hereto.

B. **ACCOUNTANT** shall examine, on a test basis, disbursements made by **COUNTY** and reimbursement claims submitted by 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. In addition to the audits required above, **ACCOUNTANT** shall provide an audit of the following:

1. At the request of the **GRAND JURY**.  
See Exhibit "B".
2. At the request of **COUNTY**. See Exhibit "C".

D. 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 references to canceled 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 **AGREEMENT**, 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, the County Administrative Officer, 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 consult with the County Administrative Officer of Mariposa County concerning the preliminary findings of the Audit as they are developed.

V. **ACCOUNTANT** shall commence the 1997/98 audit upon the signing of this **AGREEMENT**, and shall commence 1998/99, 1999/00, 2000/01 and 2001/02 audits 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.

VI. **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 Administrative Officer, the County Auditor and the County Treasurer or the personnel of their respective offices for **COUNTY** purposes, but such statements shall not be copied 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

acknowledgment is made that they were prepared by the County Auditor or the County Treasurer. Neither the County Auditor or the County Treasurer nor any members 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.

VII. **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 **COUNTY** 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 **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 **COUNTY** to **ACCOUNTANT**, and shall be effective immediately upon receipt thereof. The term "personnel" as used herein includes auditing firms.

VIII. All books, records, figures, notes, materials, and information of every character, kind and description of the **ACCOUNTANT** or **ACCOUNTANT'S** employees relating to this **AGREEMENT** shall be retained by **ACCOUNTANT** in confidential files for a period of five (5) years. Said records shall be made available at **ACCOUNTANT'S** office during all regular business hours to the **COUNTY**, **GRAND JURY**, and to all subsequent Grand Juries and their respective agents for the requisite five (5) year period, after which said records may be burned.

IX. The examinations findings and reports of **ACCOUNTANT** shall be held as confidential by him and reported only to **GRAND JURY** and **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 **COUNTY** is first obtained.

X. **GRAND JURY** and **COUNTY** shall pay **ACCOUNTANT** out of current funds of said **COUNTY** for the services herein specified for Audit of the 1997-1998 fiscal year the sum of \_\_\_\_\_ (\$\_\_\_\_\_). Upon approval of **ACCOUNTANT'S** statement by **GRAND JURY** and **COUNTY**, the sum as specified above 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** and **COUNTY** shall

not pay **ACCOUNTANT** more than said maximum of \_\_\_\_\_ (\$\_\_\_\_\_), for all services rendered pursuant to this **AGREEMENT**, except for such additional services as may be required by **GRAND JURY** or the **COUNTY**. **COUNTY** and **ACCOUNTANT** shall mutually agree upon the sums to be paid for the 1997-1998 through 2001-2002 fiscal year audits before **ACCOUNTANT** begins work on each of the respective audits.

XI. 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 **COUNTY**. Should further investigations be authorized and directed by **GRAND JURY** or the **COUNTY**, additional compensation therefore:

- shall be paid to **ACCOUNTANT** at the hourly rates of each class of accountants and clerical help engaged in said additional services as specified on Exhibit "B" attached hereto;
- 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** or the **COUNTY**, as appropriate, 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**.

XII. 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 XI herein.

XIII. **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.

XIV. 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 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 XI herein.

XV. It is further mutually agreed that the Board of Supervisors of **COUNTY** or the **GRAND JURY** may terminate this **AGREEMENT** at any time. However, if only **GRAND JURY** or **COUNTY** terminates this **AGREEMENT**, the **PARTY** not terminating the **AGREEMENT** may enter into a new agreement, within twenty (20) 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 **AGREEMENT**. If said **PARTY** does not enter into such a new agreement within said twenty (20) day period, **ACCOUNTANT** shall be entitled to receive pro-rata payment for the services which he has rendered prior to the notification of such termination.

XVI. Interim reports of the audit shall be submitted to **GRAND JURY** and the **COUNTY** immediately upon completion. Upon completion of the final report and not later than December 31, 1998; December 31, 1999; December 31, 2000; December 31, 2001; and December 31, 2002, the final report of the audit shall be submitted by **ACCOUNTANT** to **GRAND JURY** and the **COUNTY**.

XVII. **ACCOUNTANT** shall file copies of the final report of the audit, except the Transportation audits, as follows:

nineteen (19) copies for Grand Jury  
seven (7) copies for the Board of Supervisors;  
one (1) copy for County Counsel;  
three (3) copies for the County Clerk;  
two (2) copies for the County Auditor;

**ACCOUNTANT** shall file copies of the final report of the transportation audits as follows:

ten (10) copies for the County Auditor  
one (1) copy to Public Works Transportation Planning; and.  
one (1) copy to Community Services Transit.

**ACCOUNTANT** shall file copies of the final report with all appropriate state and federal agencies.

- XVIII. The final report shall contain at least the following:
- A. An alphabetical index of **COUNTY** officials and 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 balance.
  - D. A summarized schedule of accountabilities for each department including a summary of all revolving fund and trust balances at June 30, 1998; June 30, 1999; June 30, 2000; June 30, 2001; and June 30, 2002.
  - E. All other exhibits, schedules, and other data necessary to proper presentation of the results of the examination.
  - F. Comments on the following:
    - 1. 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.)
    - 2. 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.
    - 3. Any improper maintenance or non-maintenance of required books, records or accounts pertaining to financial transactions.
    - 4. The action taken, if any, on those recommendations contained in the previous fiscal year **GRAND JURY** Auditor's report.

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

XX. This AGREEMENT requires the approval of the Board of Supervisors of the COUNTY of Mariposa and of the Superior Court of the State of California in and for the COUNTY of Mariposa in order to become effective.

XXI. It is mutually agreed that ACCOUNTANT shall not be permitted to participate in COUNTY or GRAND JURY Audits for the audit agreement period immediately following this AGREEMENT.

IN WITNESS WHEREOF, the PARTIES hereto have cause this AGREEMENT to be executed as of the day and year hereinafter written.

Date: \_\_\_\_\_

By: \_\_\_\_\_

Printed: \_\_\_\_\_

Title: \_\_\_\_\_

**1997/98 MARIPOSA GRAND JURY**

Date: \_\_\_\_\_

By: \_\_\_\_\_

Title: Foreman

Date: \_\_\_\_\_

By: \_\_\_\_\_

Title: Chairman of the  
Grand Jury Audit Committee

**COUNTY OF MARIPOSA**

Date: \_\_\_\_\_

By: \_\_\_\_\_

**ROBERT C. STEWART**

Title: Chairman

Mariposa County Board of Supervisors

ATTEST:

APPROVED AS TO FORM AND  
LEGAL SUFFICIENCY:

\_\_\_\_\_  
**MARGIE WILLIAMS**

Clerk of the Board

\_\_\_\_\_  
**JEFFREY G. GREEN**

County Counsel

The foregoing is hereby approved this \_\_\_\_\_ day of \_\_\_\_\_ 1997.

\_\_\_\_\_  
**RICHARD L. MC MECHAN**

Judge of the Superior Court of the State of  
California in and for the County of Mariposa

**EXHIBIT : "A"**

**County Departments Submitting Cash Statements**

Agricultural Commission  
Air Pollution  
Airport  
Animal Control  
Assessor/Recorder  
Auditor  
Board of Supervisors/Administration/Visitors Bureau  
Building Department  
County Clerk  
County Counsel  
District Attorney - Criminal/Family Support/Victim Witness  
Engineer/Surveyor  
Fire Department  
Health Department  
Housing and Community Development  
    Parks and Recreation  
Justice Court  
Library  
Planning Department  
Probation  
Senior Nutrition  
Senior Services/Veterans  
Sheriff/Coroner  
Social Services  
Superior Court  
Transit  
Treasurer/Tax Collector/Public Administrator  
Public Works Department:  
    Building Maintenance  
    Roads  
    Solid Waste  
    Transportation Planning  
    Vehicle Maintenance  
Special Districts:  
    Coulterville Service Area  
    Don Pedro 1M Service District  
    Don Pedro Sewer  
    Mariposa Pines  
    Yosemite West Maintenance District

**Exhibit "A"**



**EXHIBIT "B"**

**ADDITIONAL AUDITS  
AT THE REQUEST OF THE GRAND JURY**

None

**Exhibit "B"**

**EXHIBIT "C"**

**ADDITIONAL AUDITS  
AT THE REQUEST OF THE COUNTY**

Transient Occupancy Tax

**Exhibit "C"**