

93-621

MARIPOSA COUNTY  
BOARD OF SUPERVISORS

AGENDA  
ACTION FORM

DATE: 12/14/93  
AGENDA ITEM NO.: 10

DEPARTMENT: Administration BY: Mike Coffield PHONE: 966-3222  
County Administrative Officer

RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes \_\_\_ No x)  
Resolution Authorizing County Administrative Officer to Amend Audit Contract with Willis & Walsh, CPA's, at his discretion for Additional Audits and Appropriating Funds from Reserve for Contingency (\$5,015)

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The County has contracted for a five year period with Willis & Walsh, CPA's, (Res. #93-439) to conduct County Audits. The contract provides that Willis & Walsh will conduct, at agreed upon additional costs, audits other than the County Audit required under the Government Code for the Grand Jury and the County. There is no authority for the County Administrative Officer to amend the contract when other audits are requested. Each amendment must return to the Board of Supervisors for approval.

At the present time, two additional audits are required, namely, a State requirement for audit of the Juvenile Detention facility (estimated cost \$3,500) and a departmental audit required by the Grand Jury (estimated cost \$8,000). In order to facilitate these and other audits in the future, this action requests that the County Administrative Officer be authorized to amend the contract with Willis & Walsh as needed to accommodate required additional audits.

This action also requests an appropriation by the Board of Supervisors to the Audits budget of \$5,015. The additional cost of the two audits is \$11,500, a balance of \$6,485 is available in the audit account, leaving \$5,015 remaining to be appropriated.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

There are no other alternatives for approving the two additional audits. The County must comply with both the State request for audit of the Juvenile Detention Facility and the Grand Jury's request for departmental audit and the funds must be made available to facilitate the audits, either through General Fund Contingency or another source identified by the Board of Supervisors. However, the Board may continue to approve each additional audit contract amendment as requested rather than authorize the CAO to approve these. If the CAO is not authorized to amend the contract, this action requests the Board to authorize the Chairman to sign the amendments for the two audits listed above.

COSTS: ( ) Not Applicable	
A. Budgeted current FY	\$ 31,360
B. Total anticipated costs	\$ 36,375
C. Required additional funding	\$ 5,015
D. Internal transfers	\$
SOURCE: (x) 4/5ths Vote Required	
A. Unanticipated revenues	\$
B. Reserve for contingencies	\$ 5,015
C. Source description:	
Balance in Reserve for Contingencies,	
if approved: \$ 228,503	

SPECIAL INSTRUCTIONS:  
List the attachments and number the pages consecutively:  
Budget Action Form

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CLERK'S USE ONLY:  
Res. No.: 93-621 Ord. No. \_\_\_\_\_  
Vote - Ayes: 5 Noes: \_\_\_\_\_  
Absent: \_\_\_\_\_ 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

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

Comment: \_\_\_\_\_  
A.O. Initials: MC

COUNTY OF  
MARIPOSA

BUDGET ACTION FORM

DEPT/DIV: Audits

CONTACT: Mike Coffield

DATE: December 14, 1993

PHONE: 966-3222

**ACTION REQUESTED:** (Check All That Apply)

- (xx) Budget appropriation by Board of Supervisors (4/5ths Vote Required): Amending the total amount available in the County budget, or in any one fund of the budget, or appropriating Reserve for Contingencies;
- ( ) Transfer by Board of Supervisors (3/5ths Vote Required): Moving existing appropriations from one budget to another, or between categories within a budget unit;
- ( ) Transfer by Administrator: Moving existing appropriations within a single budget category between line items (i.e. services and supplies, etc.)
- ( ) Transfer by Auditor: Moving salaries between line items to accommodate variances internal to salaries; OR transfers within the County budget under \$50.00 to accommodate minor variations from the budget.

<u>FUND/DEPT/ACCT NO.</u>	<u>LINE ITEM DESCRIPTION</u>	<u>AMOUNT (FROM) / TO</u>
001-0104-414-1090	General Fund Contingency	( 5,015)
001-0103-413-0418	Audits	5,015

Justification: Additional funds required for Audit of Juvenile Detention Facility (\$3,500) and Grand Jury Request for Departmental Audit (\$8,000)

Department Head Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
Approved By: Res. No. 93-621 Clerk: mw Date: 12-14-93  
Administrator: \_\_\_\_\_ Date: \_\_\_\_\_  
Auditor: \_\_\_\_\_ Date: \_\_\_\_\_

AUDITOR'S USE ONLY:

Description: \_\_\_\_\_ Transfer No.: \_\_\_\_\_  
B.R. No.: \_\_\_\_\_

MARIPOSA COUNTY BOARD OF SUPERVISORS

MINUTE ORDER

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TO: MIKE COFFIELD, COUNTY ADMINISTRATIVE OFFICER  
FROM: MARGIE WILLIAMS, CLERK OF THE BOARD *MW*  
SUBJECT: AUDIT CONTRACT WITH WILLIS & WALSH, CPA'S

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THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA,  
ADOPTED THIS Order on December 14, 1993

ACTION AND VOTE:

Resolution Authorizing County Administrative Officer to Amend Contract with Willis & Walsh, CPA's, for Additional Audits and Appropriating Funds from Reserve for Contingency (\$5,015) (4/5ths Vote Required) (County Administrative Officer)

BOARD ACTION: (M)Baggett, (S)Taber, Res. 93-621 adopted approving amendment and authorizing County Administrative Officer to amend future contracts with Willis & Walsh within budget constraints/Ayes: Unanimous.

cc: Judge McMechan, Superior Court  
Evelyn Billings, Auditor  
Jeff Green, County Counsel  
File