



COUNTY OF SAN MATEO
Inter-Departmental Correspondence
County Counsel



DATE: March 25, 2015
BOARD MEETING DATE: April 28, 2015
SPECIAL NOTICE/HEARING: None
VOTE REQUIRED: Unanimous

TO: Honorable Board of Supervisors
FROM: John C. Beiers, County Counsel
SUBJECT: Establishment of annual audit schedule for the San Mateo County Resource Conservation District

RECOMMENDATION:

Adopt a resolution approving the replacement of the biennial audit of the San Mateo County Resource Conservation District with an annual audit.

BACKGROUND:

Government Code section 26909 requires that a county auditor either make or contract to make an annual audit of the accounts and records of every special purpose district within a county. Section 26909(b) allows a special district to replace the annual audit with a biennial audit covering a two-year period if the adoption receives unanimous approval from the county board of supervisors.

In 2003, the San Mateo County Resource Conservation District ("District") opted to adopt a biennial audit in part as a means of reducing operating costs in a time of financial hardship. That adoption received the unanimous approval of this Board.

DISCUSSION:

The District now believes it is in a position to fund annual audits, and the Board of Directors of the District has passed a resolution to restore annual audits from FY 2014 forward. Given that this Board previously approved the adoption of the biennial audit, the District Board of Directors has requested that the Board now approve of the restoration of the annual audit.

Approving the adoption of an annual audit for District contribute to the Shared Vision 2025 outcome of Collaborative Community by supporting fiscal accountability.

FISCAL IMPACT:

There would be no fiscal impact on the County from the adoption of an annual audit for the District.