

83

Joe H Harn/PV/EDC
06/26/2007 07:51 AM

To Helen K Baumann/PV/EDC@TCP, Rusty
Dupray/PV/EDC@TCP, Jack Sweeney/PV/EDC@TCP, Ron
V Briggs/PV/EDC@TCP, Norma Santiago/PV/EDC@TCP
cc Cindy L Keck/PV/EDC@TCP, Laura S Gill/PV/EDC@TCP

bcc

Subject Fw: Agenda Item # 83

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BOARD OF SUPERVISORS
El Dorado County, CA

2007 JUN 26 AM 8:31

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Joe H Harn/PV/EDC
06/25/2007 03:47 PM

To Laura S Gill/PV/EDC

cc Terri Knowlton/EDC@TCP, Kathleen M
Sergeant/PV/EDC@TCP, Robert (Bob) A
Toscano/PV/EDC@TCP

Subject Agenda Item # 83

Laura,

There are a number of problems with this Agenda Item.

(1) The Attached budget transfer was prepared in error. You are attempting to get the Board to modify the 06-07 budget, not the 07-08 budget. I believe that the BOS and public would be better served if Budget Transfers were processed through the Auditor's Office

(2) The Board Letter is inadequate. It should explain and document to the BOS and the public that both the Departments and the CAO have complied with policy B-1. In both of these cases, the Departments have violated Board Policy. Policy B-1 states 1.b. If a revenue estimate is not going to be met, the department head shall 3. Request that the revenue estimate be decreased through a transfer from the contingency appropriation by sending a memo to the Auditor which provides adequate justification. My office has received no such memo.

Further, Development Services had two overfilled management positions until late in the fiscal year. This clearly indicates that Development Services was not complying with the letter or intent of Policy B-1.

(3) The timing of this request makes Policy B-1 meaningless. This is the BOS's budget. To bring this matter to the BOS on the last meeting of the year prevents the BOS from directing departments to cut spending.

Joe Harn, CPA
Auditor-Controller
El Dorado County

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

In the second section, the author outlines the various methods used to collect and analyze the data. This includes both primary and secondary data collection techniques. The primary data was gathered through direct observation and interviews with key stakeholders. Secondary data was obtained from existing reports and databases.

The third section details the statistical analysis performed on the collected data. Various tests were conducted to determine the significance of the findings. The results indicate a strong correlation between the variables being studied, suggesting that the observed trends are not merely coincidental.

Finally, the document concludes with a series of recommendations based on the research findings. These suggestions are aimed at improving the efficiency of the current processes and addressing the identified areas of concern. It is hoped that these measures will lead to a more streamlined and effective operation.