

**CALIFORNIA TAHOE
EMERGENCY SERVICES
OPERATIONS AUTHORITY**

RECEIVED

MAY 24 2010

**EMERGENCY MEDICAL
SERVICES AGENCY**

**EXECUTIVE DIRECTOR
BRYAN POND**

**BOARD OF DIRECTORS
LEO HORTON
KATHAY LOVELL
JERRY BIRDWELL
BOB BETTENCOURT**

5-20-2010

El Dorado County EMSA

California Tahoe Emergency Services Operations Authority follow up for the audit year ending June 30th, 2006 recommendations from Robert W. Johnson CPA. The following cover the 4 areas of recommendations outlined by Bob Johnson.

1. Accounting Oversight

In regards to the accounting practices since the switch to Olivo, Zicko & Klover CPA the firm has been processing financial records and developing financial statements that move away from a "bill paying service" to full book keeping. There have been subsequent meetings with the Executive Director, Bob Johnson and Marion Daniels and David Olivo. All records will be converted to standard full accounting statements by June 30th, 2010.

2. Executive Director

The issues brought forth regarding insurance and income taxes accountability are being placed into the upcoming new contract for the Executive Director starting July 1st, 2010. The Director in the past has completed and submitted appropriate tax forms to both the Federal Government and California State Government in accordance with tax regulations.

3. Policies

The Executive Director is developing policies to cover administrative and financial operations of the Cal/Tahoe JPA. These include: Fraud, Investment, Retention of records, Use of electronic equipment, Fixed assets and Equity reserve policy. These will be developed and implemented over the next 6 months and approved by the Board of Directors and in place by December 31st, 2010

4. Investment

The Cal/Tahoe JPA is evaluating possible investment tools that can possibly provide higher returns to the JPA while at the same time providing for safety of reserve funds and relative liquidity. The current fund that provides the most secure benefit to the JPA is that of LAIF investment fund through the State of California that provides investment alternative for California's local governments and special districts.

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If there are any further questions on the part of Cal/Tahoe JPA in regards to the recommendations from the audit please contact me.

Sincerely,

Bryan Pond

