



County of El Dorado

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September 9, 2008

Board of Supervisors
County of El Dorado
330 Fair Lane
Placerville, California 95667

Subject: Aide to Rural Fire Protection Districts

Ladies and Gentlemen:

Included in the CAO's Budget recommendation is \$1,300,347 in Aide to Fire Protection. Six of the eight districts receiving these funds "bank" exclusively in the County Treasury and use the County's accounting systems. It is very easy for your Board to assure all County residents that the manner in which these monies are expended is open and reported to the public.

Two of the district's that receive this subsidy, Garden Valley Fire Protection District and Fallen Leaf Lake CSD, "banked" out of the County Treasury for all or a significant portion of the year ended June 30, 2008. I am unable to review a complete history of the financial activity of these two districts, and members of the public are unable to efficiently review all of the financial records of these districts. Accordingly, I recommend that your Board direct the CAO to withhold the subsidy to these two districts until after they have submitted their independent financial audits to the County. The amount of the subsidy in the CAO's Budget recommendation is \$205,285 for the Garden Valley Fire Protection district and \$60,454 for the Fallen Leaf Lake CSD.

I am sure we will discuss this matter next week during the budget hearings. If you have any questions, please contact me.

Sincerely,

A handwritten signature in black ink that reads "Joe Harn".

Joe Harn, CPA
Auditor-Controller