

Auditor's Comment # 4
BOS Recd. 7-15-24

From: Joe H. Harn
Sent: Friday, July 12, 2024 3:12 PM
To: Wendy Thomas; John Hidahl; George Turnboo; Lori Parlin; Brooke Laine
Cc: Tiffany Schmid; David A Livingston; Sue Hennike; Kim Dawson; BOS-Clerk of the Board; mhornstra@edhcsd.org; Teri Gotro; martinellimike24@gmail.com; noellemattock@edhcsd.org
Subject: 7-16-2022 Agenda-Reimbursement to EDHCSO-Park Impact Fees \$200,000

Dear Board Members,

EDHCSO is in violation of state law. The EDHCSO's audit is late.

I recommend that you ask the CAO to get a written update from the CSD regarding their audited financial statements before this reimbursement is made.

The update should include a summary of the problem, what remains to be done to complete the audit, and an estimated date of completion.

Joe Harn
Auditor-Controller
El Dorado County

From: Joe H. Harn
Sent: Friday, July 5, 2024 9:51 AM
To: noellemattock@edhcsd.org
Cc: heidihannaman@edhcsd.org; michaelmartinelli@edhcsd.org; benpaulsen@edhcsd.org; Stephen Ferry <stephenferry@edhcsd.org>
Subject: Delinquent Annual Audit-EDHCSO

Noelle,

As a long standing member of the Board of Directors of the California Special District Association, you are well aware of state law and the annual audit requirement for the CSD.

Below are links to the CSDA website and California Government Code section 26909.

The CSD's audited financial statements were due to my office on June 30, 2024.

As members of the public ask questions of the CSD regarding various taxation matters, finance matters, CSD litigation matters, and contract administration matters, you have failed to provide my office and the public your audited financial statements as required by state law.

The latest audited financial statements available to the public are for the year ended June 30, 2022.

<https://codes.findlaw.com/ca/government-code/gov-sect-26909/>

<https://www.csda.net/blogs/kristin-withrow1/2024/02/26/financial-reports-for-special-districts>