

**EL DORADO COUNTY BOARD OF SUPERVISORS  
AGENDA ITEM TRANSMITTAL  
Meeting of April 26, 2011**

**AGENDA TITLE:** External Audits for Fiscal Year 2009-2010

**DEPARTMENT:** Auditor-Controller

**DEPT SIGNOFF:**

**CAO USE ONLY:**

**CONTACT:** /Joe Harn

**DATE:** 4/8/2011

**PHONE:** 5456

**DEPARTMENT SUMMARY AND REQUESTED BOARD ACTION:**

Receive and file the audits performed by Gallina, LLP, of the County's financial statements for the year ended June 30, 2010. Their reports include: (1) Annual Financial Report, (2) OMB A-133 Single Audit, (3) Appropriations Limit Calculation, (4) California Emergency Management Agency Programs, (5) California Department of Community Services and Development Programs, and (6) Management Report.

**CAO RECOMMENDATIONS:**

Financial impact? ( ) Yes (X) No

Funding Source: ( ) Gen Fund ( ) Other

**BUDGET SUMMARY:**

Other:

Total Est. Cost \_\_\_\_\_

**CAO Office Use Only:**

**Funding**

4/5's Vote Required ( ) Yes ( ) No

Budgeted \_\_\_\_\_

Change in Policy ( ) Yes ( ) No

New Funding \_\_\_\_\_

New Personnel ( ) Yes ( ) No

Savings \_\_\_\_\_

**CONCURRENCES:**

Other \_\_\_\_\_

Risk Management

Total Funding \_\_\_\_\_

County Counsel

**Change in Net County Cost** \_\_\_\_\_

Other

**\*Explain**

**BOARD ACTIONS:**

**Vote:** Unanimous \_\_\_\_\_ Or \_\_\_\_\_

**I hereby certify that this is a true and correct copy of an action taken and entered into the minutes of the Board of Supervisors**

**Ayes:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Noes:** \_\_\_\_\_

**Attest:** Suzanne Allen de Sanchez, Board of Supervisors Clerk

**Abstentions:** \_\_\_\_\_

**By:** \_\_\_\_\_

**Absent:** \_\_\_\_\_



# County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
PLACERVILLE, CALIFORNIA 95667-4193  
Phone: (530) 621-5487 Fax: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

April 8, 2011

Board of Supervisors  
330 Fair Lane  
Placerville, California 95667

**Subject: External Audit for Fiscal Year 2009-2010**

Agenda Date: April 26, 2011

Dear Board Members:

### Recommendation

The Auditor-Controller recommends that the Board of Supervisors receive and file the listed audit reports for El Dorado County for the year ended June 30, 2010.

### Reason for Recommendation

For the year ended June 30, 2010, the firm of Gallina LLP performed the required annual audits of El Dorado County. Their reports include:

- 1) Auditor's Report – Annual Financial Report
- 2) Auditor's Report – Single Audit (OMB A-133)
- 3) Auditor's Report – Appropriations Limit Calculation
- 4) Auditor's Report – California Emergency Management Agency Programs
- 5) Auditor's Report – California Department of Community Services and Development Programs
- 6) Management Report

The Single Audit Report indicates that Human Services had two findings regarding compliance with TANIF regulations. The Management Report includes comments that DOT and Health Services need to improve their external financial reporting.

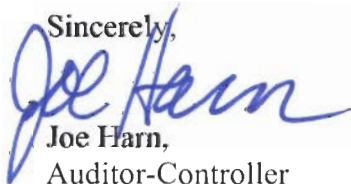
### Fiscal Impact

No Impact

### Action to be Taken Following Approval

The Board of Supervisors receive and file audit reports. The CAO will work with the three above noted County Departments to improve their compliance with grant requirements and external financial reporting.

Sincerely,

  
Joe Harn,  
Auditor-Controller