



## Legislation Details (With Text)

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**File created:** 6/29/2011      **In control:** Board of Supervisors

**On agenda:** 4/5/2016      **Final action:** 4/5/2016

**Title:** Health and Human Services Agency, Public Health Division, recommending the Board receive and file the El Dorado County Emergency Services Authority Annual Financial Report for Fiscal Year 2014/15.

FUNDING: N/A

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. 4A - JPA Audit FY 2014-2015 Audit, CSA 7, 04-05-2016, 2. 3A - 2013-2014 Audit of CSA 7, 06-16-2015, 3. 2A - JPA Audit FY 2009-10 2-11-14, 4. 2B - JPA Audit FY 2010-11 2-11-14, 5. 2C - JPA Audit FY 2011-12 2-11-14, 6. 2D - JPA Audit FY 2012-13 2-11-14, 7. A - Annual Financial Rpt FY 2005-06 12-18-12, 8. B - Annual Financial Rpt 2006-07 12-18-12, 9. C - Annual Financial Rpt 2007-08 12-18-12, 10. D - Annual Financial Rpt 2008-09 12-18-12

Date	Ver.	Action By	Action	Result
4/5/2016	4	Board of Supervisors	Approved	Pass
6/16/2015	3	Board of Supervisors	Approved	Pass
2/11/2014	2	Board of Supervisors	Approved	Pass
12/18/2012	1	Board of Supervisors	Received and Filed	Pass

Health and Human Services Agency, Public Health Division, recommending the Board receive and file the El Dorado County Emergency Services Authority Annual Financial Report for Fiscal Year 2014/15.

**FUNDING:** N/A

**DEPARTMENT RECOMMENDATION:**

Health and Human Services Agency (HHSA) recommends receipt and file of the attached Financial Audit for Fiscal Year (FY) 2014-2015 to comply with the requirements of Agreement for Services 200-S0811 between the County and the El Dorado County Emergency Services Authority.

**DISCUSSION / BACKGROUND:**

The County of El Dorado (County) contracts for ambulance transportation services with the El Dorado County Emergency Services Authority (JPA) via Agreement for Services 200-S0811. As a requirement of the Agreement, the JPA must submit an annual audit to the County for review. The annual audit for FY 2014-2015 is completed and is being given to the Board. As part of the audit requirements, the auditing firm considers the JPA's internal control over financial reporting as a basis for designing their audit procedures. A deficiency exists when the design or operation of an internal control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

A significant deficiency is a deficiency in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

**Summary Schedule of Current Year (FY 2014-2015) Audit Findings:**

No deficiencies were reported.

**Summary Schedule of Prior Year (FY 2013-2014) Audit Findings:**

**1) 2014-01 Expense Reimbursement Cap:**

Finding: The JPA did not establish procedures for monitoring and enforcing the JPA's Governing Board's policy that placed limits on the amount a member district could be reimbursed for certain expenditures (e.g., Class 30, salary and benefit expenditures, and Class 40, services and supplies expenditures).

Recommendation: The JPA should establish procedures to provide for monitoring spending by each member District and a timely reconciliation and billing of any excess expenditures. These procedures should include timely billing of excess expenditures after the annual accounting has been completed by the El Dorado County Auditor-Controller's Office. In addition, each time a member District incurs expenditures for which the cap does not apply, a description and account of the expenditures should be presented to the JPA; these expenditures should be presented at the next Finance Committee meeting and the next Board meeting for approval as expenditures for which the cap will not apply.

JPA Response: The JPA will establish procedures to allow for a timely reconciliation and accrual of excess expenditures. These procedures will include the submission and approval of claims for expenditures to be excluded.

**Current Status:** Accepted / Implemented

**ALTERNATIVES:**

The Board could choose to not accept and file the JPA Financial Audit for FY 2014-2015, which would be in conflict with Agreement for Services 200-S0811.

**OTHER DEPARTMENT / AGENCY INVOLVEMENT:**

N/A

**CAO RECOMMENDATION:**

It is recommended that the Board approve this item.

**FINANCIAL IMPACT:**

There is no Net County Cost associated with this Agenda Item.

**CLERK OF THE BOARD FOLLOW UP ACTIONS**

Clerk of the Board to receive and file the El Dorado County Emergency Services Authority's Annual Financial Report for FY 2014-2015.

**STRATEGIC PLAN COMPONENT:**

N/A

**CONTACT**

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