



## Legislation Details (With Text)

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**Type:** Agenda Item      **Status:** Time Allocation

**File created:** 9/12/2017      **In control:** Board of Supervisors

**On agenda:** 9/19/2017      **Final action:** 9/19/2017

**Title:** Supervisor Frentzen requesting the Auditor-Controller provide the Board with the following information regarding the internal audit of the special tax and benefit assessment revenues in County Service Areas 3 and 7 that was requested by the Fire Advisory Board on April 4, 2017:  
 1) A status report on the actions taken to complete the audit;  
 2) Identification of any additional resources that the Auditor-Controller requires in order to complete the audit and report; and  
 3) Expected completion date of the audit and report. (Est. Time: 10 Min.)

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. 12-19-17 CAO Memo-CSA Audit Update, 2. A - CAO Memo to Auditor 4-4-17

Date	Ver.	Action By	Action	Result
9/19/2017	1	Board of Supervisors	No Formal Action	

Supervisor Frentzen requesting the Auditor-Controller provide the Board with the following information regarding the internal audit of the special tax and benefit assessment revenues in County Service Areas 3 and 7 that was requested by the Fire Advisory Board on April 4, 2017:  
 1) A status report on the actions taken to complete the audit;  
 2) Identification of any additional resources that the Auditor-Controller requires in order to complete the audit and report; and  
 3) Expected completion date of the audit and report. (Est. Time: 10 Min.)  
 On April 11, 2017, the Board of Supervisors rescinded Resolution 152-80 which established a Fire Advisory Board (Legistar 17-0264). In addition, the Board appointed Supervisors Frentzen and Veerkamp to serve as liaisons between the County and the fire districts pertaining to all fire and ambulance related topics.

The County provides ambulance services to the public through CSA 7 on the West Slope and CSA 3 in the Tahoe Basin. These services are partially funded by special taxes and a benefit assessment on parcels within the CSA's.

In order to ensure that the CSA's are realizing as much revenue as possible to fund these critical public services, on the recommendation from the Fire Advisory Board, the CAO asked the Auditor-Controller to assist with determining the best means by which to accomplish an audit of the special tax and benefit assessment revenues in each of the CSA's on April 4, 2017 (memo attached).

The Auditor-Controller chose to perform the audit using resources within his office. This time sensitive and critical information is needed by the Fire and Ambulance Services Ad-Hoc Committee in order to move forward with the next steps of their analysis.