



Legislation Details (With Text)

File #: 14-0605 **Version:** 2

Type: Agenda Item **Status:** Approved

File created: 4/18/2014 **In control:** Board of Supervisors

On agenda: 6/10/2014 **Final action:** 6/10/2014

Title: Community Development Agency, Administration and Finance Division, recommending the Board receive and file the State Controller's Office Audit Report dated March 21, 2014 for the County of El Dorado, Transportation Division's Indirect Cost Rate Proposals for Fiscal Years 2009/2010, 2010/2011 and 2011/2012. (Cont. 5/20/14, Item 9)

Sponsors:

Indexes:

Code sections:

Attachments: 1. A - EDC Road Fund Audit Rpt 5-20-14

Date	Ver.	Action By	Action	Result
6/10/2014	2	Board of Supervisors	Approved	Pass
5/20/2014	1	Board of Supervisors	Continued	Pass

Community Development Agency, Administration and Finance Division, recommending the Board receive and file the State Controller's Office Audit Report dated March 21, 2014 for the County of El Dorado, Transportation Division's Indirect Cost Rate Proposals for Fiscal Years 2009/2010, 2010/2011 and 2011/2012. (Cont. 5/20/14, Item 9)

Fiscal Impact/Change to Net County Cost

There is no fiscal impact or change to net County cost associated with this action.

Background

Local government agencies desiring to claim indirect costs under Federal awards must prepare an indirect cost rate proposal in accordance with the requirements of Title 2, Code of Federal Regulations, Part 225 (2 CFR 225) and maintain the proposal and related supporting documentation for audit.

At the request of the California Department of Transportation (Caltrans), the State Controller's Office (SCO) conducted an audit of the County of El Dorado, Community Development Agency, Transportation Division's Indirect Cost Rate Proposals (ICRPs) for fiscal years (FYs) 2009/2010, 2010/2011 and 2011/2012 to determine whether the ICRPs were presented in accordance with 2 CFR 225 and the Caltrans Local Program Procedures 04-10.

Reason for Recommendation

The SCO has completed the audit of the Transportation Division's ICRPs for FYs 2009/2010, 2010/2011 and 2011/2012 and issued an Audit Report dated March 21, 2014. It was determined that the accounting system was adequate to properly capture costs and the the project costs were allowable, reasonable, and in compliance with applicable federal and state laws and regulations, and

the fiscal provisions stipulated in the contract. Additionally, payments to the contractors were made in a timely manner, were in accordance with contract provisions, and were properly approved by Caltrans contract officers. The audit did not disclose any reportable conditions.

Clerk of the Board Follow Up Actions

The Clerk of the Board will file the Audit Report prepared by the State Controller's Office for the Transportation Divisions Indirect Cost Rate Proposals for FYs 2009/2010, 2010/2011 and 2011/2012 .

Contact

Kate Sampson, Assistant Director of Administration and Finance
Community Development Agency

Concurrences

N/A