



County of El Dorado

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Legislation Details (With Text)

File #: 11-0758 **Version:** 5
Type: Agenda Item **Status:** Approved
File created: 6/28/2011 **In control:** Board of Supervisors
On agenda: 1/10/2017 **Final action:** 1/10/2017
Title: Health and Human Services Agency recommending the Board receive and file the California Tahoe Emergency Services Operations Authority's Financial Audit Reports for Fiscal Year 2013/14 and for Fiscal Year 2014/15.

FUNDING: Fee-for-service and local tax revenue to County Service Area 3.

Sponsors:

Indexes:

Code sections:

Attachments: 1. 5A - Cal Tahoe, Fiscal Year 2013-2014 Audit, 01-10-2017, 2. 5B - Cal Tahoe, Fiscal Year 2014-2015 Audit, 01-10-2017, 3. 4A - CAL Tahoe FY 2012-13 Audit 4-1-14, 4. 3A - CAL TAHOE FY 2011-12 Audit 2-11-14, 5. 2A - FY 2010-11 Audit 10-30-12, 6. A - FY 2005-06 Audit 9-27-11, 7. B - FY 2005-06 Controls & Procedures 9-27-11, 8. C - FY 2005-06 Ltr 9-27-11, 9. D - FY 2006-07 Audit 9-27-11, 10. E - FY 2006-07 Ltr 9-27-11, 11. F - FY 2007-08 Audit 9-27-11, 12. G - FY 2008-09 Audit 9-27-11, 13. H - FY 2009-10 Audit 9-27-11, 14. I - FY 2009-10 Control & Procedures 9-27-11, 15. J - FY 2009-10 Ltr 4-28-11 9-27-11, 16. K - Ltr 7-25-11 9-27-11

Date	Ver.	Action By	Action	Result
1/10/2017	5	Board of Supervisors	Approved	Pass
4/1/2014	4	Board of Supervisors	Approved	Pass
2/11/2014	3	Board of Supervisors	Approved	Pass
10/30/2012	2	Board of Supervisors	Approved	Pass
9/27/2011	1	Board of Supervisors	Approved	Pass

Health and Human Services Agency recommending the Board receive and file the California Tahoe Emergency Services Operations Authority's Financial Audit Reports for Fiscal Year 2013/14 and for Fiscal Year 2014/15.

FUNDING: Fee-for-service and local tax revenue to County Service Area 3.

DEPARTMENT RECOMMENDATION:

Health and Human Services Agency (HHSA) recommends the Board receive and file the attached Financial Audit Reports for Fiscal Year (FY) 2013-14 and FY 2014-15 to comply with the requirement in Agreement for Services 164-S1211 between the County and the California Tahoe Emergency Services Operations Authority.

DISCUSSION / BACKGROUND:

California Tahoe Emergency Services Operations Authority (Cal Tahoe) was organized under the laws of the State of California on January 24, 2001 and began operations on September 1, 2001. The County contracts for ambulance transportation with Cal Tahoe via Agreement 164-S1211. As a requirement of the contract, Cal Tahoe must submit annual audit reports to the County for review. The Financial Audit Reports for FY 2013-14 and FY 2014-15 are complete and attached for receipt by

the Board.

As part of the audit requirements, the auditor considers Cal Tahoe's internal control over financial reporting as a basis for designing their audit procedures. During their audit, the auditor did not identify any deficiencies in internal control over financial reporting that they consider a material weaknesses that would result in a material misstatement in the financial statements.

Summary Schedule of Fiscal Year 2013-14 Audit Findings:

1) Cal Tahoe should maintain current capital asset inventory records. An annual physical inventory should be completed. **Current Status:** Accepted / Implemented.

2) Each Cal Tahoe expenditure should be supported by a completed purchase order. All documentation in support of each expenditure should be retained in an orderly manner. A Board member should review and approve invoices submitted by the Executive Director. The Board should review and approve purchases made by the JPA at each meeting. **Current Status:** Accepted / Implemented in 2015-16, comment not repeated.

3) Supporting documentation should be retained for all deposits. **Current Status:** Accepted / Implemented - Cal Tahoe no longer accepts any deposits.

4) The Board and management should adopt and monitor formal financial operating policies and procedures. **Current Status:** Accepted / Implemented.

Summary Schedule of Fiscal Year 2014-15 Audit Findings:

There were no matters reported.

ALTERNATIVES:

The Board could choose to not accept and file the Cal Tahoe Financial Audit Reports for FY 2013-14 and FY 2014-15 which would be in conflict with Agreement for Services 164-S1211.

OTHER DEPARTMENT / AGENCY INVOLVEMENT:

N/A

CAO RECOMMENDATION:

It is recommended that the Board receive and file these reports.

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 California Tahoe Emergency Services Operations Authority's annual Financial Audit Reports for FY 2013-14 and for FY 2014-15.

STRATEGIC PLAN COMPONENT:

N/A

CONTACT

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