



County of El Dorado

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Legislation Details (With Text)

File #: 17-0828 **Version:** 1
Type: Agenda Item **Status:** Approved
File created: 7/20/2017 **In control:** Board of Supervisors
On agenda: 8/29/2017 **Final action:** 8/29/2017
Title: Community Development Services, Administration and Finance Division, recommending the Board receive and file the California State Controller's El Dorado County Road Fund Audit Report dated June 2017, for the period of July 1, 2009, through June 30, 2016.

FUNDING: N/A

Sponsors:

Indexes:

Code sections:

Attachments: 1. A - June 2017 Road Fund Audit Report 8-29-17

| Date | Ver. | Action By | Action | Result |
|-----------|------|----------------------|----------|--------|
| 8/29/2017 | 1 | Board of Supervisors | Approved | Pass |

Community Development Services, Administration and Finance Division, recommending the Board receive and file the California State Controller's El Dorado County Road Fund Audit Report dated June 2017, for the period of July 1, 2009, through June 30, 2016.

FUNDING: N/A

DEPARTMENT RECOMMENDATION

Community Development Services, Administration and Finance Division, recommending the Board receive and file the California State Controller's El Dorado County Road Fund Audit Report dated June 2017, for the period of July 1, 2009, through June 30, 2016.

DISCUSSION / BACKGROUND

The Road Fund was established by the County's Board of Supervisors (Board) in 1935, in accordance with the Streets and Highways Code Section 1622, for all amounts apportioned to the County out of money from the Highway Users Tax Account in the Transportation Tax Fund. The Highway Users Tax is derived from State taxes on the sale of motor vehicle fuels. A portion of the Federal Forest Reserve revenue received by the County is also required to be deposited into the Road Fund (Government Code Section 29484). In addition, the Board authorizes the deposit of other sources of revenue into the Road Fund. Once money is deposited into the Road Fund, it is restricted to expenditures made in compliance with Article XIX of the California Constitution and Streets and Highways Code Sections 2101 and 2150.

The California State Controller's Office (SCO) conducted an audit of the County's Road Fund in accordance with Government Code Section 12410 and generally accepted government auditing standards, in order to determine whether funds in the Road Fund had been appropriately expended.

The SCO has issued a final Audit Report dated June 2017 for the County's Road Fund for the period of July 1, 2009, through June 30, 2016. The Audit and review found that the County accounted for

and expended Road Fund money in compliance with Article XIX of the California Constitution, the Streets and Highways Code, and the SCO's Accounting Standards and Procedures for Counties manual, for this auditing period.

ALTERNATIVES

N/A

OTHER DEPARTMENT / AGENCY INVOLVEMENT

County Auditor/Controller's Office, California State Controller's Office

CAO RECOMMENDATION

It is recommended that the Board approve this item.

FINANCIAL IMPACT

There is no fiscal impact or change to Net County Cost associated with this item.

CLERK OF THE BOARD FOLLOW UP ACTIONS

Receive and file the California State Controller's Office El Dorado County Road Fund Audit Report dated June 2017.

STRATEGIC PLAN COMPONENT

Good Governance

CONTACT

Creighton Avila, Deputy Chief Administrative Officer, for
Community Development Services, Administration and Finance Division