



**Auditor-Controller/
Treasurer-Tax Collector
COUNTY OF TULARE
AGENDA ITEM**

BOARD OF SUPERVISORS

KUYLER CROKER
District One

PETE VANDER POEL
District Two

AMY SHUKLIAN
District Three

J. STEVEN WORTHLEY
District Four

MIKE ENNIS
District Five

AGENDA DATE: October 31, 2017 - **REVISED**

Public Hearing Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Scheduled Public Hearing w/Clerk	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Published Notice Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Advertised Published Notice	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Meet & Confer Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Electronic file(s) has been sent	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Budget Transfer (Aud 308) attached	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Personnel Resolution attached	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Agreements are attached and signature line for Chairman is marked with tab(s)/flag(s)	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
CONTACT PERSON: Cass Cook PHONE: 636-5200				

SUBJECT: Lindsay-Strathmore Memorial District's Request for a Biennial Audit

REQUEST(S):

That the Board of Supervisors:

Approve Lindsay-Strathmore Memorial District's request to replace their annual audit with a biennial audit (Unanimous vote required).

SUMMARY:

The Lindsay-Strathmore Memorial District's Board unanimously agreed to adopt the policy to replace their annual audit with a biennial audit. Government Code Section 26909 (b) allows a special district to replace the annual audit with a biennial audit covering a two-year period upon the unanimous approval of the Board of Supervisors. The Tulare County Auditor-Controller's Office does not object to the request.

FISCAL IMPACT/FINANCING:

No impact on County costs.

LINKAGE TO THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN:

The County's five-year strategic plan includes the Organizational Performance Initiative to provide for the stability of county operations through periods of economic fluctuations, changing priorities and service demands. By granting Lindsay-Strathmore Memorial District's request to replace their annual audit with a biennial audit, it will help fulfill this initiative by allowing them to better serve their small district by incurring a lower administrative expense.

SUBJECT: Lindsay-Strathmore Memorial District's Request for a Biennial Audit
DATE: October 31, 2017

ADMINISTRATIVE SIGN-OFF:

Cass Cook
Tulare County Auditor-Controller/Treasurer-Tax Collector

Cc: Auditor-Controller
County Counsel
County Administrative Office (2)

Attachment(s)

Attachment A – Letter from Lindsay-Strathmore Memorial District's Board requesting a biennial audit for future reporting periods.

Attachment B – Minutes of District's Board Meeting on July 11, 2017.

**BEFORE THE BOARD OF SUPERVISORS
COUNTY OF TULARE, STATE OF CALIFORNIA**

IN THE MATTER OF)
LINDSAY-STRATHMORE MEMORIAL) Resolution No. _____
DISTRICT'S REQUEST FOR A BIENNIAL) Agreement No. _____
AUDIT)

UPON MOTION OF SUPERVISOR _____, SECONDED BY
SUPERVISOR _____, THE FOLLOWING WAS ADOPTED BY THE
BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD _____
_____, BY THE FOLLOWING VOTE:

AYES:
NOES:
ABSTAIN:
ABSENT:

ATTEST: MICHAEL C. SPATA
COUNTY ADMINISTRATIVE OFFICER/
CLERK, BOARD OF SUPERVISORS

BY: _____
Deputy Clerk

* * * * *

Approved Lindsay-Strathmore Memorial District's request to replace their annual audit with a biennial audit (Unanimous vote required).