



BOARD OF SUPERVISORS

ALLEN ISHIDA
District One

PETE VANDER POEL
District Two

PHILLIP A. COX
District Three

J. STEVEN WORTHLEY
District Four

MIKE ENNIS
District Five

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

AGENDA DATE: April 5, 2011

Public Hearing Required	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Scheduled Public Hearing w/Clerk	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Published Notice Required	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Advertised Published Notice	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Meet & Confer Required	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Electronic file(s) has been sent	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>	N/A	<input type="checkbox"/>
Budget Transfer (Aud 308) attached	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Personnel Resolution attached	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Resolution, Ordinance or Agreements are attached and signature line for Chairman is marked with tab(s)/flag(s)						
	Yes	<input type="checkbox"/>	No	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
CONTACT PERSON: Rita A. Woodard PHONE: 636-5223						

SUBJECT: Eshom Valley Cemetery District's request for biennial audit.

REQUEST(S):

That the Board of Supervisors:

1. Adopt Resolution granting Eshom Valley Cemetery District request to replace the annual audit with the biennial audit.

SUMMARY:

The Eshom Valley Cemetery Board unanimously agreed to adopt the policy of having a biennial audit. Government Code section 26909(f) 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's Office does not object.

FISCAL IMPACT/FINANCING:

N/A

LINKAGE TO THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN:

Organizational Performance-Provide for the stability of county operations through periods of economic fluctuations, changing priorities and service demands.

SUBJECT: Eshom Valley Cemetery District's request for biennial audit.

DATE: April 5, 2011


ALTERNATIVES:

Require district to continue completing expensive annual audits.

INVOLVEMENT OF OTHER DEPARTMENTS OR AGENCIES:

N/A

ADMINISTRATIVE SIGN-OFF:



Rita A. Woodard

Tulare County Auditor-Controller/Treasurer-Tax Collector

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

Attachment(s)

1. Letter from Eshom Valley Cemetery's Board requesting for biennial audit.
2. Letter from Dennis Holton, CPA, confirming the cost savings if moved to a biennial audit.

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

IN THE MATTER OF Eshom Valley)
Cemetery District's request for a) RESOLUTION NO. _____
biennial 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: JEAN M. ROUSSEAU
COUNTY ADMINISTRATIVE OFFICER/
CLERK, BOARD OF SUPERVISORS

BY: _____
Deputy Clerk

* * * * *

1. Adopted Resolution granting Eshom Valley Cemetery District request to replace the annual audit with the biennial audit.

Eshom Valley Cemetery
P.O. Box 200, Badger, California 93603

J. STEVEN WORTHLEY
ADMINISTRATION BUILDING
2800 W. Burrel Avenue
Visalia, CA 93291

October 4, 2010

Supervisor Worthley,

Please read the enclosed letter from our financial auditor, Dennis Hylton.

The Eshom Valley Cemetery Board met on September 18, 2010 and unanimously agreed to adopt the policy of having a biennial audit. The reason for this is to reduce some of our operating costs.

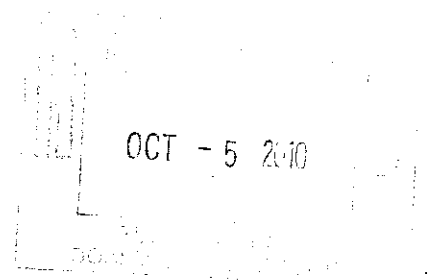
It is necessary for the Tulare County Board of Supervisors to also unanimously approve a biennial audit for it to be implemented.

We encourage you to bring this issue before the Board of Supervisors and request a full approval.

Thank you for your help in this matter,


Larry W. Jordan
Board Chairman

Cc: file



DENNIS L. HYLTON
CERTIFIED PUBLIC ACCOUNTANT
202 SOUTH MIRAGE
LINDSAY, CALIFORNIA 93247
TELEPHONE (559) 562-4938
FACSIMILE (559) 562-6268

September 15, 2010

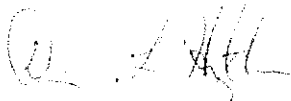
Mr. Paul Roche, Secretary-Treasurer
Eshom Valley Public Cemetery District
PO Box 200
Badger, CA 93603

Dear Mr. Roche:

Due to the third consecutive year of deficit operations, I wish to inform you of the possibility of having a biennial audit rather than an annual. A special district may, by unanimous request of the governing board of the special district, with unanimous approval of the board of supervisors, replace the annual special audit with a biennial audit covering a two-year period. This will require correspondence stating your request. If approved by the board of supervisors, please notify me. You would still need to provide the same information to me annually so that I can prepare the Annual Financial Transactions report to the State Controller. I would estimate that you would realize at least a 25% savings over two years in professional fees to me.

If you have any questions, then please call me.

Sincerely,



Dennis L. Hylton, CPA

/sa