

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY
AND RECORD OF ACTION**

August 10, 2021

FROM

ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector

SUBJECT

Replace Yucca Valley Airport District Annual Audit with Five-Year Audit

RECOMMENDATION(S)

Approve request from Yucca Valley Airport District to be granted a five-year audit period from July 1, 2020, to June 30, 2025, to replace their annual audit. (Five votes required)
(Presenter: Tori Roberts, Assistant Auditor-Controller/Treasurer/Tax Collector, 382-7005)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES

Operate in a Fiscally-Responsible and Business-Like Manner.

FINANCIAL IMPACT

Approval of this item will not result in the use of additional Discretionary General Funding (Net County Cost). Yucca Valley Airport District (District) is a self-governed special district and is therefore responsible to secure an audit in accordance with Government Code Section 26909.

BACKGROUND INFORMATION

As specified in Government Code Section 26909(b)(3), special districts may change their audit period to specific intervals, as recommended by the county auditor, that shall be no longer than once every five years if there is a unanimous request of the governing board and unanimous approval of the county's board of supervisors. On April 19, 2016 (Item No. 11), the San Bernardino County Board of Supervisors unanimously approved a five-year audit period for the District from July 1, 2015, to June 30, 2020.

On March 10, 2021, the District Board of Directors voted unanimously to request the San Bernardino County Board of Supervisors grant them a five-year audit period from July 1, 2020, to June 30, 2025. The District's revenue is below the amount required for an annual audit, and it is more cost effective to have an audit performed every five years. If approved, work on the audit would begin following the close of fiscal year 2024-25. Approval of this request will achieve the County's goal of operating in a fiscally responsible and business-like manner by allowing the District to secure audit services for a five-year period instead of annually pursuant to Government Code Section 26909(b)(3).

PROCUREMENT

N/A

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REVIEW BY OTHERS

This item has been reviewed by County Counsel (Robert F. Messinger, Chief Assistant County Counsel, 387-5455) on June 2, 2021; Finance (Carl Lofton, Administrative Analyst, 387-5405) on June 18, 2021; and County Finance and Administration (Robert Saldana, Deputy Executive Officer, 387-5423) on June 18, 2021.

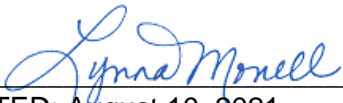
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Record of Action of the Board of Supervisors
San Bernardino County

APPROVED (CONSENT CALENDAR)

Moved: Joe Baca, Jr. Seconded: Dawn Rowe
Ayes: Col. Paul Cook (Ret.), Janice Rutherford, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

Lynna Monell, CLERK OF THE BOARD

BY  _____
DATED: August 10, 2021



cc: File - Auditor-Controller/Treasurer/Tax Collector w/attach
CCM 08/12/2021