



# San Bernardino County

## Legislation Text

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**File #: 4984, Agenda Item #: 19**

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

**October 26, 2021**

#### **FROM**

**ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector**

#### **SUBJECT**

Replace Barstow Heights Community Services District Annual Audit with Biennial Audit

#### **RECOMMENDATION(S)**

Approve request from Barstow Heights Community Services District to be granted a biennial audit period from July 1, 2019, to June 30, 2021, 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). Barstow Heights Community Services 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)(1), special districts may change their audit period to a biennial audit covering a two-year period if there is a unanimous request of the governing board and unanimous approval of the county's board of supervisors. The District's revenue does not exceed the amount required for an annual audit, and it is more cost effective to have an audit performed every two years.

On April 27, 2021, the District Board of Directors voted unanimously to request the San Bernardino County Board of Supervisors (Board) grant them a biennial audit period from July 1, 2019, to June 30, 2021. The District is currently out of compliance for their audit requirement since their last annual audit was conducted for the period of July 1, 2018, through June 30, 2019. Approval of this item will bring the District into compliance.

This item is presented today at the first available Board meeting following receipt of the District's attached resolution adopting a biennial audit policy. The District did not present their request to the Auditor-Controller/Treasurer/Tax Collector's Internal Audits Division to replace their annual audit with a biennial audit promptly because District staff were unaware its action required Board approval. The District has since been educated on this requirement. If approved, work on the audit would begin immediately.

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 two-year period instead of annually pursuant to Government Code Section 26909(b)(1).

**PROCUREMENT**

N/A

**REVIEW BY OTHERS**

This item has been reviewed by County Counsel (Kristina M. Robb, Principal Assistant County Counsel, 387-5455) on September 29, 2021; Finance (Carl Lofton, Administrative Analyst, 387-5405) on October 12, 2021; and County Finance and Administration (Robert Saldana, Deputy Executive Officer, 387-5423) on October 12, 2021.