

**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

705A



FROM: Riverside County Auditor-Controller

SUBMITTAL DATE:
October 13, 2015

SUBJECT: Palo Verde Resource Conservation District audited financial statements – letter of non-compliance [All Districts]; [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:
Receive and file letter of non-compliance to Palo Verde Conservation District.

BACKGROUND:

Summary

The Palo Verde Resource Conservation District (District) has not submitted audited financial statements to the Auditor-Controller's Office since 2003. Government Code 26909 requires an audited financial report be filed annually with the state controller and with the county auditor of the county in which the special district is located. The report shall be filed within 12 months of the end of the fiscal year or years under examination.

(Continued on page 2)

Paul Angulo

Paul Angulo, CPA, CGMA, MA
Riverside County Auditor-Controller

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	Consent <input checked="" type="checkbox"/> Policy <input type="checkbox"/>
NET COUNTY COST	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	
SOURCE OF FUNDS: N/A				Budget Adjustment: No	
				For Fiscal Year: n/a	

C.E.O. RECOMMENDATION:

APPROVE

BY: *Ivan M. Chand*

County Executive Office Signature

Ivan M. Chand

11/3/2015

MINUTES OF THE BOARD OF SUPERVISORS

- ☐ A-30
- ☐ Positions Added
- ☐ 4/5 Vote
- ☐ Change Order

Prev. Agn. Ref.:

District: ALL

Agenda Number:

SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
FORM 11: Palo Verde Resource Conservation District audited financial statements – letter of non-compliance
[All Districts]; [\$0]

DATE: October 13, 2015

PAGE: Page 2 of 2

BACKGROUND:

Summary (continued)

The Auditor-Controller believes it is imperative to advise the governing authorities of the breach and noncompliance of the Palo Verde Resource Conservation District with Government Code 26909(a)(2) because of transparency and accountability of taxpayer funds. Unless the District hires a certified public accountant to perform an audit of its accounts and records by December 7, 2015, the Auditor-Controller's Office will place a request for proposal to contract with a certified public accountant to perform the audit. Any cost incurred by the county to have the audit performed on the District by a certified public accountant, shall be borne by Palo Verde Resource Conservation District per Government Code 26909(a)(3).

Impact on Citizens and Businesses

Provide an assessment of the accounts and records of the Palo Verde Resource Conservation District.

SUPPLEMENTAL:

Additional Fiscal Information

Not Applicable

ATTACHMENTS:

A: Riverside County Auditor-Controller's Office letter to the Board of Directors.



COUNTY OF RIVERSIDE
OFFICE OF THE
AUDITOR-CONTROLLER

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(951) 955-3800
Fax (951) 955-3802

ACC | **AUDITOR**
CONTROLLER
COUNTY OF RIVERSIDE

Paul Angulo, CPA, CGMA, MA
County Auditor-Controller

Frankie Ezzat, MPA
Assistant Auditor-Controller

October 13, 2015

Board of Directors
Palo Verde Resource Conservation District
200 East Murphy St. Suite 100
Blythe, CA 92226

Subject: Palo Verde Resource Conservation District audited financial statements – letter of non-compliance.

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Paul Angulo, CPA, CGMA, MA
County Auditor-Controller

cc: Honorable John Benoit, Fourth District Supervisor
California State Controller
Grand Jury