

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

706A



**FROM:** Riverside County Auditor-Controller

**SUBMITTAL DATE:**  
October 22, 2015

**SUBJECT:** McCoy Wash Flood Control 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 McCoy Wash Flood Control District.

**BACKGROUND:**

**Summary**

The McCoy Wash Flood Control District (District) has not submitted audited financial statements to the Auditor-Controller's Office since its formation on December 9, 1991. 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

County Executive Office Signature

BY:

*Lani Sioson*  
Lani Sioson

**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Ashley, seconded by Supervisor Jeffries and duly carried,  
IT WAS ORDERED that the above matter is received and filed as recommended.

Ayes: Jeffries, Washington, Benoit and Ashley  
Nays: None  
Absent: Tavaglione  
Date: November 10, 2015  
xc: Auditor

Kecia Harper-Ihem  
Clerk of the Board

By: *Paul Angulo*  
Deputy

Prev. Agn. Ref.:

District: ALL

Agenda Number:

**2-5**

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

Departmental Concurrence

**SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**  
**FORM 11:** McCoy Wash Flood Control District audited financial statement – letter of non-compliance [All Districts]: [\$0]

**DATE:** October 22, 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 McCoy Wash Flood Control 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 21, 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 McCoy Wash Flood Control District per Government Code 26909(a)(3).

**Impact on Citizens and Businesses**

Provide an assessment of the accounts and records of the McCoy Wash Flood Control 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**

County Administrative Center  
4080 Lemon Street, 11<sup>th</sup> Floor  
P.O. Box 1326  
Riverside, CA 92502-1326  
(951) 955-3800  
Fax (951) 955-3802

**ACO | AUDITOR  
CONTROLLER  
COUNTY OF RIVERSIDE**

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

**Frankie Ezzat, MPA  
Assistant Auditor-Controller**

October 22, 2015

Board of Directors  
McCoy Wash Flood Control District  
200 East Murphy St. Suite 100  
Blythe, CA 92226

Subject: McCoy Wash Flood Control District audited financial statements – letter of non-compliance.

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The Auditor-Controller believes it is imperative to advise the governing authorities of the breach and noncompliance of the McCoy Wash Flood Control 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 21, 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 McCoy Wash Flood Control District per Government Code 26909(a)(3).

Sincerely,

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

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