

AGENDA

Dan Buckshi
County Administrator



BOARD OF SUPERVISORS

Frank R. Mecham, Vice-Chairperson, 1st District
Bruce Gibson, Chairperson, 2nd District
Adam Hill, 3rd District
Caren Ray, 4th District
Debbie Arnold, 5th District

Tuesday, June 03, 2014

CONSENT AGENDA

9:00 AM

REVIEW AND APPROVAL

PUBLIC COMMENT PERIOD

HEARINGS

CLOSED SESSION

RECESS

AFTERNOON SESSION

1:30 PM

REPORT ON CLOSED SESSION

PRESENTATIONS

HEARINGS

ADJOURNMENT

5:00 PM

- The Board of Supervisors' weekly agenda and staff reports are available at the following website: www.slocounty.ca.gov. Packets are also available at the County Government Center and may be viewed on-line at the Atascadero, Arroyo Grande, Paso Robles, Nipomo, Morro Bay, SLO City/County Libraries and the SLO Law Library.
- All persons desiring to speak on any Board item, including the Consent agenda, Closed Session or during the general public comment period are asked to fill out a "Board Appearance Request Form" and submit to the Clerk of the Board *prior* to the start of the Board item. Each individual speaker is limited to a MAXIMUM of three (3) minutes.
- Please refer to the information brochure located in the back and outside of the Board Chambers for additional information regarding accommodations under the Americans with Disabilities Act, supplemental correspondence, and general rules of procedure.

9:00 FLAG SALUTE

CONSENT AGENDA – REVIEW AND APPROVAL

The items listed on this portion of the agenda are scheduled for consideration as a group. The staff recommendations will be approved as outlined within the staff report. Any Supervisor may request an item be withdrawn from the Consent Agenda to permit discussion or change the recommended course of action for an item.

Items Set for Hearing:

1. Setting of a public hearing to consider a resolution to collect delinquent service charges on property tax bills for County Service Areas 16 (Shandon) and 23 (Santa Margarita) to the 2014-15 County property tax bills. Hearing date set for July 15, 2014. District 1 and 5.
2. Setting of a public hearing to consider a resolution to collect existing service charges on property tax bills for County Service Areas 1 (Old Galaxy and Tract 1690, Nipomo), 1-A (Galaxy Park and Tract 1898, Nipomo), 1-F (New Galaxy, Nipomo), 7-A (Oak Shores), 18 (San Luis Country Club Estates), and 21 (Cambria). Hearing date set for July 8, 2014. Districts 1, 2, 3, 4.

Bid Opening:

3. Letter transmitting plans and specifications (Clerk's File) for 2014-15 Chip Seal, Various Roads, San Luis Obispo County, for Board approval and advertisement for construction bids. Bid opening date set for Thursday, July 10, 2014. Districts 1, 2, 3 and 5.

Consent Agenda - Administrative Office Items:

4. Submittal of a notice to commence negotiations for the exchange of property tax revenue and annual tax increment for Annexation No. 31 to the City of Arroyo Grande (Heights at Vista Del Mar). District 4.
5. Submittal of the Supplemental Budget to the FY 2014-15 Proposed Budget. All Districts.
6. Third 30-day update on current drought conditions and related management actions for Board's review of the continuing need for the March 11, 2014 proclamation of local emergency pursuant to Government Code section 8630. All Districts.

Consent Agenda - Auditor - Controller - Treasurer - Tax Collector Items:

7. Submittal of a Gallina LLP Independent Accountant's Report on the County Treasury's cash balance and accountability as of March 31, 2014. All Districts.
8. Submittal of a cash procedures and internal control review of the Animal Services Division of the Health Agency conducted on November 6, 2013. All Districts.
9. Submittal of a follow-up review report of the Public Guardian for Calendar Year 2012. All Districts.

Consent Agenda - Board of Supervisors Items:

10. Request to reappoint Kathryn Veder to the Commission on the Status of Women as a District 4 representative. District 4.
11. Request to reappoint Brent Wiley to the Cayucos-Morro Bay Cemetery District. District 2.

**COUNTY OF SAN LUIS OBISPO BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT Auditor - Controller - Treasurer - Tax Collector	(2) MEETING DATE 6/3/2014	(3) CONTACT/PHONE Kerry Bailey 788-2979	
(4) SUBJECT Submittal of a Gallina LLP independent Accountant's Report on the County Treasury's cash balance and accountability as of March 31, 2014. All Districts.			
(5) RECOMMENDED ACTION It is recommended that the Board receive, review, and file the attached Independent Accountant's Report.			
(6) FUNDING SOURCE(S) N/A	(7) CURRENT YEAR FINANCIAL IMPACT \$0.00	(8) ANNUAL FINANCIAL IMPACT \$0.00	(9) BUDGETED? Yes
(10) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Presentation <input type="checkbox"/> Hearing (Time Est. ___) <input type="checkbox"/> Board Business (Time Est. ___)			
(11) EXECUTED DOCUMENTS <input type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input checked="" type="checkbox"/> N/A			
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A		(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: N/A <input type="checkbox"/> 4/5 Vote Required <input checked="" type="checkbox"/> N/A	
(14) LOCATION MAP N/A	(15) BUSINESS IMPACT STATEMENT? No	(16) AGENDA ITEM HISTORY <input type="checkbox"/> N/A Date: <u>June 18, 2013</u>	
(17) ADMINISTRATIVE OFFICE REVIEW <i>Nikki J. Schmidt</i>			
(18) SUPERVISOR DISTRICT(S) All Districts			

County of San Luis Obispo



TO: Board of Supervisors
FROM: James P. Erb, CPA, Auditor-Controller-Treasurer-Tax Collector
DATE: 6/3/2014
SUBJECT: Submittal of a Gallina LLP Independent Accountant's Report on the County Treasury's cash balance and accountability as of March 31, 2014. All Districts.

RECOMMENDATION

It is recommended that the Board receive, review, and file the attached Independent Accountant's Report.

DISCUSSION

As directed by California Government Code Sections 26920 and 26922, an unannounced cash count was conducted at the County Treasurer's Office and the reconciliation of records was verified. The procedures were performed by the independent public accounting firm, Gallina LLP.

In the attached Independent Accountant's Report Gallina, LLP states that cash funds of \$14,229,667 were accounted for and balanced to the Treasurer's Daily Cash Report. Investments in the County Treasury totaled \$619,511,754 and were reconciled from investment reports to the Treasurer's Daily Report. The investments were also reviewed and found to be in compliance with the current County Treasury Investment Policy. Total funds in the County Treasury on March 13, 2014 were \$633,741,421.

OTHER AGENCY INVOLVEMENT/IMPACT

The cash procedures were conducted at the County Treasury.

FINANCIAL CONSIDERATIONS

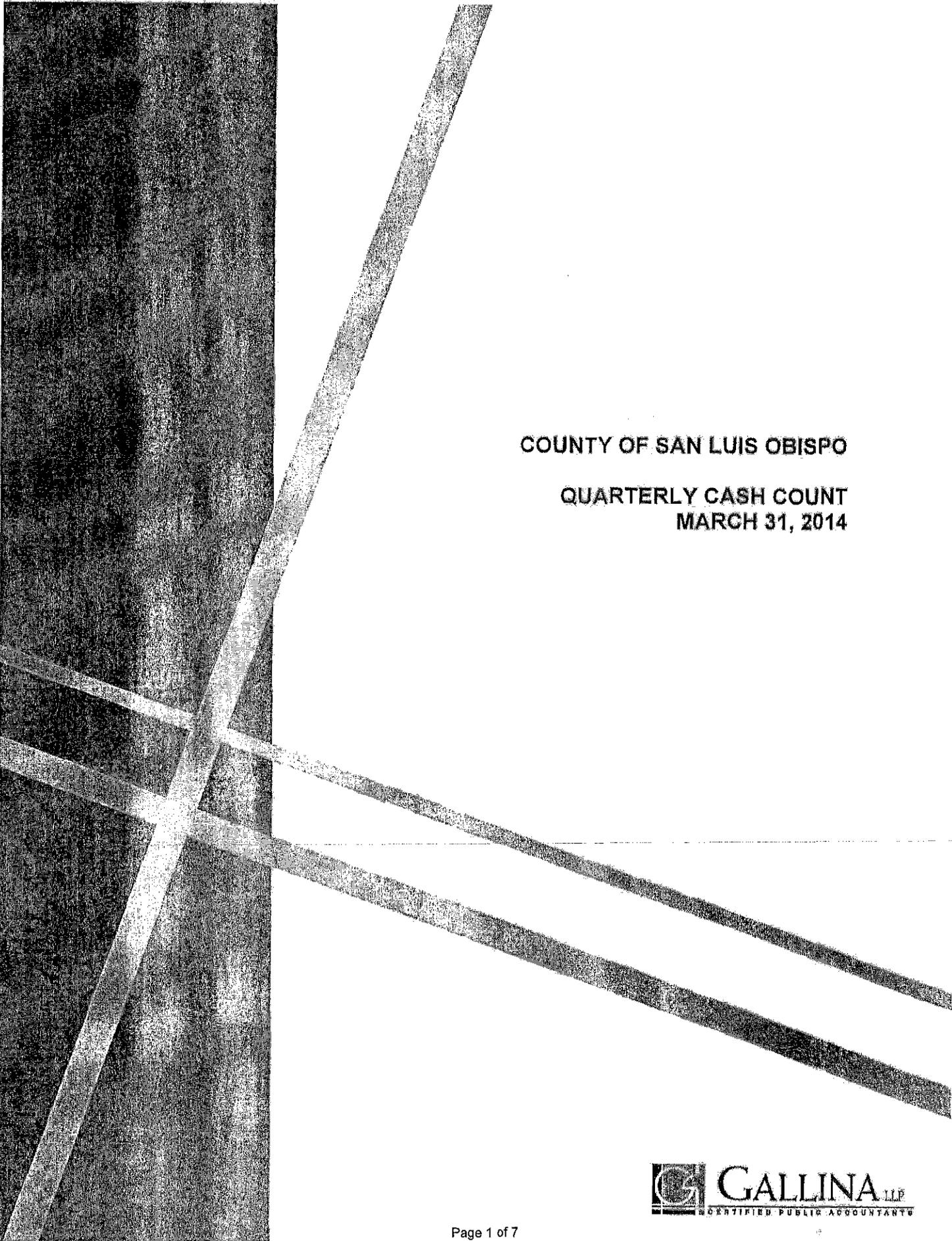
The procedures verified that funds reported by the County Treasury equaled cash on hand and funds held by financial institutions.

RESULTS

Quarterly cash procedures reviews of the Treasury fulfill Government Code requirements and inform the Board of Supervisors and the public on the status of the County Treasury.

ATTACHMENTS

1. Independent Accountant's Report



COUNTY OF SAN LUIS OBISPO

QUARTERLY CASH COUNT
MARCH 31, 2014



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COUNTY OF SAN LUIS OBISPO

Quarterly Cash Count
March 31, 2014

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GALLINA
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Supervisors
County of San Luis Obispo
San Luis Obispo, California

We have performed the procedures enumerated below to the proper balance and accountability of cash as directed by California Government Code Sections 26920 and 26922. These procedures, which were agreed to by the County of San Luis Obispo, were performed in accordance with the aforementioned code sections. The County of San Luis Obispo's management is responsible for the safe keeping and preparation of cash and cash reconciliations. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the County of San Luis Obispo. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

As directed by California Government Code Sections 26920 and 26922, an unannounced cash count and review was conducted at the County Treasurer's Office on March 13, 2014, and cash funds of \$14,229,667 were accounted for and balanced to the Treasurer's Daily Report. Investments in the County Treasury totaled \$619,511,754 and were reconciled from investment reports to the Treasurer's Daily Report. The investments were also reviewed and found to be in compliance with the current County Treasury Investment Policy. Total funds in the County Treasury on March 13, 2014 were \$633,741,421.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the proper balance and accountability of cash in the County Treasury at quarter end. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the County of San Luis Obispo and management of the County of San Luis Obispo and is not intended to be and should not be used by anyone other than these specified parties.

Gallina LLP

Roseville, California
May 9, 2014

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