

MARIPOSA COUNTY RESOLUTION NO. 83-284

BE IT HEREBY RESOLVED by the Board of Supervisors of Mariposa County, a political subdivision of the State of California, that the Board of Supervisors hereby approve the following document, and Vice-Chairman, GERTRUDE TABER, is hereby authorized to sign same:

MARIPOSA COUNTY AUDIT CONTRACT (FY 1982-1983)

PASSED AND ADOPTED by the Mariposa County Board of Supervisors this


27th day of September, 1983, by the following vote:

AYES: Barrick, Dalton, Moffitt, Taber

NOES: None

ABSENT: Erickson


ABSTAINED: None


GERTRUDE TABER, Vice-Chairman
Mariposa County Board of Supervisors

ATTEST:

ELLEN BRONSON
ELLEN BRONSON, County Clerk
Ex Officio Clerk of the Board

By:


LYNNE ROBINSON, Assistant
County Clerk

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MARIPOSA COUNTY AUDIT CONTRACT

THIS AGREEMENT, made and entered into as of the 30th day of June, 1983, by and between Bartig, Basler & Ray, hereinafter referred to as "ACCOUNTANT", the 1983/84 GRAND JURY OF THE COUNTY OF MARIPOSA, hereinafter referred to as "GRAND JURY", and the COUNTY OF MARIPOSA, hereinafter referred to as "COUNTY",

W I T N E S S E T H:

1. That for and in consideration of the sum hereinafter agreed to be paid to ACCOUNTANT, ACCOUNTANT agrees to make for GRAND JURY and COUNTY, pursuant to the provisions of §§925 et seq. of the Penal Code, which reads as follows:

County officers, departments or functions; operations, accounts and records; investigations and reports

The grand jury shall investigate and report on the operations, accounts, and records of the officers, departments, or functions of the county including those operations, accounts, and records of any special legislative district or other district in the county created pursuant to state law for which the officers of the county are serving in their ex officio capacity as officers of the districts. The investigations may be conducted on some selective basis each year, but the grand jury shall not duplicate any examination of financial statements which has performed by or for the board of supervisors pursuant to Section 25250 of the Government Code; this provision shall not be construed to limit the power of the grand jury to investigate and report on the operations, accounts, and records of the officers, departments, or functions of the county. The grand jury may enter into a joint contract with the board of supervisors to employ the services of an expert as provided for in Section 926;

1 and §25250 of the Government Code, which reads as follows:

2 Examination and audit of financial accounts and records of
3 officers

4 At least every 12 months the board of supervisors shall
5 examine and audit, or cause to be audited, the financial
6 accounts and records of all officers having responsibility
7 for the care, management, collection, or disbursement of
8 money belonging to the county or money received or disbur-
9 sed by them under authority of law. This financial exam-
10 ination or audit may be performed in coordination with the
11 investigations conducted by the grand jury under Section
12 925 of the Penal Code, or the board of supervisors may
13 resolve to accept reports delivered pursuant to Section 933
14 of the Penal Code in lieu of its own separate examination
15 if such reports are found to fulfill some or all of the
16 requirements of this section. In connection with the re-
17 quirements of this section and Section 25253, the board of
18 supervisors may employ the services of an independent cert-
19 ified public accountant or licensed public accountant to
20 perform an examination of the financial statements in ac-
21 cordance with generally accepted auditing standards.

22 a careful and complete examination of the accounts and records
23 of all the officers, departments, and functions of the County of
24 Mariposa, including the accounts and records of all such officers
25 which are kept in their ex officio capacity as incumbents or
26 officers of any special legislative district or other district in
27 the County created pursuant to State law, for the fiscal year
28 July 1, 1982, to June 30, 1983, except as otherwise provided in
this Agreement. ACCOUNTANT shall report as to the facts found
and on the adequacy and efficiency of the records in each office
covered by the audit with such recommendations as ACCOUNTANT may
deem fit and proper, subject to the following provisions:

29 A. ACCOUNTANT may review audits conducted by the
30 County Auditor's office on the monthly cash statements provided
31 to the Auditor's office by the County departments listed in
32 Exhibit "A" attached hereto, and, if they are considered adequate
33 such monthly cash statement reports may be included in

1 ACCOUNTANT'S report by reference and appropriate comments made.
2 However, ACCOUNTANT shall personally audit the respective
3 department original receipt books from which said monthly cash
4 statements are prepared. Such departments who submit monthly
5 cash statements for the period covered by this contract are
6 shown on Exhibit "A" attached hereto.

7 B. ACCOUNTANT shall examine, on a test basis,
8 disbursements made by COUNTY and reimbursement claims submitted
9 by COUNTY under federal and state subvention programs including
10 revenue-sharing, anti-recession, and child support enforcement
11 programs to determine the accuracy of such disbursements and
12 claims and that proper procedures have been followed. ACCOUNTANT
13 shall also determine that funds have been used in accordance with
14 the various funding source requirements. Regulations relative to
15 federal and state subvention programs are available at the office
16 of the County Auditor.

17 C. A "careful and complete examination" is defined
18 as a review of records within the offices of all the officers
19 of the County of Mariposa, establishing by means of testing
20 that items of cash reported as having been received have
21 in fact been received and recorded by the said offices. It shall
22 also include the testing of disbursements by reference to can-
23 celled warrants and supporting documents supplied by vendors
24 or other supporting evidence of payment.

25 II. ACCOUNTANT agrees to appear in person before the
26 Grand Jury, the Audit Committee, and the Board of Supervisors of
27 the County of Mariposa, at any time during the performance of
28 this contract, and to consult with and report as to the progress

1 of the audit and all other matters pertaining thereto, when
2 requested to do so by the Grand Jury, the Audit Committee, or the
3 Board of Supervisors.

4 III. ACCOUNTANT may consult with the County Counsel
5 of Mariposa County on legal problems arising during the course
6 of the audit.

7 IV. ACCOUNTANT shall commence the required audit
8 immediately upon the signing of this contract, and shall prose-
9 cute the audit diligently until completed. The audit shall be
10 conducted according to those generally accepted auditing stan-
11 dards as recognized by the American Institute of Certified
12 Public Accountants and as set forth by the National Committee on
13 Governmental Accounting in its book, Municipal Accounting,
14 Auditing, and Financial Reporting.

15 V. ACCOUNTANT shall have access to and shall be permitted
16 to use figures, tabulations, statistical schedules, and
17 other data already assembled or prepared by the County Auditor
18 and the County Treasurer or the personnel of their respective
19 offices for County purposes, but such statements shall not be
20 copies verbatim and used as a representation of results of ser-
21 vices for the final report of audit. This does not preclude the
22 use of these statements in the audit report where acknowledge-
23 ment is made that they were prepared by the County Auditor or
24 the County Treasurer. Neither the County Auditor or the County
25 Treasurer nor any member of their respective staffs shall be
26 employed by ACCOUNTANT in connection with the within audit,
27 nor shall the County Auditor or the County Treasurer nor any
28 personnel in their respective departments be called upon to

1 perform any service other than the performance of the regular
2 duties of their respective offices.

3 VI. ACCOUNTANT shall supervise the work of all persons
4 selected by him. In the event ACCOUNTANT sub-contracts any
5 portion of this work, ACCOUNTANT agrees to select only such
6 auditing firms and accountants as may be approved in writing by
7 GRAND JURY and the Board of Supervisors prior to the perfor-
8 mance of any work sub-contracted. Should the services of any
9 personnel employed by ACCOUNTANT be, for any reason whatsoever,
10 unsatisfactory to GRAND JURY or to the Board of Supervisors of
11 COUNTY, such personnel shall be promptly removed from the
12 assignment. Notice of such unsatisfactory performance shall
13 be given in writing by GRAND JURY or the Board of Supervisors
14 to ACCOUNTANT, and shall be effective immediately upon receipt
15 thereof. The term "personnel" as used hereinabove includes
16 auditing firms.

17 VII. All books, records, figures, notes, materials,
18 and information of every character, kind, and description of
19 the ACCOUNTANT or ACCOUNTANT'S employees relating to this con-
20 tract shall be retained by ACCOUNTANT in confidential files for
21 a period of five years. Said records shall be made available
22 at ACCOUNTANT'S office during all regular business hours to the
23 Board of Supervisors, GRAND JURY, and to all subsequent Grand
24 Juries and their respective agents for the requisite five-
25 year period, after which said records may be burned.

26 VIII. The examinations, findings, and reports of
27 ACCOUNTANT shall be held as confidential by him and reported
28 only to GRAND JURY and Board of Supervisors of COUNTY. However

1 should ACCOUNTANT deem it essential to the completion or accur-
2 acy of this audit that his examination or findings involving a
3 particular department be revealed to or discussed with a depart-
4 ment head, he may do so, provided the prior consent of the
5 Grand Jury Audit Committee or the Board of Supervisors is first
6 obtained.

7 IX. GRAND JURY shall pay ACCOUNTANT out of current
8 funds of said COUNTY for the services herein specified a sum not
9 to exceed Ten Thousand Eight Hundred Seventy Five Dollars
10 (\$10,875) as determined by the number of hours of service of
11 each class of accountants and clerical help actually and
12 necessarily engaged in said audit at the hourly rates set out in
13 Exhibit "B" attached hereto. At the end of each calendar month
14 prior to delivery of the final report of audit ACCOUNTANT shall
15 file a certified statement with GRAND JURY specifying the
16 number of hours of service of each class of accountant and
17 clerical help employed in the performance of such services dur-
18 ing said month together with the actual amount due for said
19 month as computed upon the hourly rates set forth in Exhibit
20 "B". Upon approval of said statement by GRAND JURY, sixty
21 percent of the total amount due for services rendered during
22 said month shall be paid to ACCOUNTANT by the County Treasurer
23 out of the General Fund upon warrants drawn by the County
24 Auditor upon the written order of a judge of the Superior
25 Court of said COUNTY. Upon the completion of all services and
26 delivery of the final report of audit as herein provided,
27 ACCOUNTANT shall file a certified statement specifying the
28 total number of hours of service of each class of accountant

1 and clerical help employed in the performance of all services
2 rendered during the term of this contract together with the
3 total amount of money to be paid for all services rendered
4 during the term of the contract, computed upon the hourly rates
5 set forth in Exhibit "B". Upon approval of said statement by
6 GRAND JURY, said amount, less the total of all monthly progress
7 payments which have been made to ACCOUNTANT, shall be paid to
8 ACCOUNTANT by the County Treasurer out of the General Fund of
9 said COUNTY upon warrants drawn by the County Auditor upon the
10 written order of a judge of the Superior Court of said COUNTY.
11 However, it is mutually understood and agreed that GRAND JURY
12 shall not pay ACCOUNTANT more than said maximum of Ten Thousand
13 Eight Hundred Seventy Five Dollars (\$10,875) for
14 all services rendered pursuant to this contract, except for such
15 additional services as may be required by GRAND JURY or the
16 Board of Supervisors of COUNTY pursuant to the following para-
17 graphs.

18 X. In the event the audit develops irregularities or
19 unforeseen conditions requiring investigation beyond the scope of
20 the regular audit, a report of such conditions shall be made by
21 ACCOUNTANT to GRAND JURY and the Board of Supervisors of COUNTY.
22 Should further investigation be authorized and directed by GRAND
23 JURY or the Board of Supervisors, additional compensation there-
24 for shall be paid to ACCOUNTANT at the hourly rates of each
25 class of accountants and clerical help engaged in said addit-
26 ional services as set forth in Paragraph IX above. Payment for
27 additional services as aforesaid shall be upon certificate by
28 ACCOUNTANT specifying the hours of service of each class of

1 accountants and clerical help engaged therein and, upon approval
2 by GRAND JURY, shall be paid by the County Treasurer out of the
3 General Fund of COUNTY upon warrants drawn by the County Auditor
4 upon the written order of a judge of the Superior Court of
5 COUNTY.

6 XI. It is further agreed that GRAND JURY may require
7 that ACCOUNTANT audit such additional departments, districts,
8 funds and programs as it deems necessary to fulfill its func-
9 tion under Section 925 of the Penal Code, with the concurrence
10 and approval of the Superior Court of the State of California
11 for the County of Mariposa; additional compensation therefore
12 shall be paid to ACCOUNTANT upon the same basis as set forth
13 in Paragraph X herein.

14 XII. ACCOUNTANT shall bear the expense incidental to the
15 typing of reports and for stationery and materials used in the
16 report and during the course of the audit. ACCOUNTANT shall
17 bear all incidental traveling expenses incurred by ACCOUNTANT
18 and his staff.

19 XIII. It is further understood and agreed that GRAND JURY
20 may also require that ACCOUNTANT report as to the adequacy
21 of the independent audit of the records and accounts of the
22 County Superintendent of Schools, school districts, and special
23 districts in the County of Mariposa to enable GRAND JURY to de-
24 termine whether additional investigation and examination is
25 required, and GRAND JURY shall compensate ACCOUNTANT for such
26 additional services in the manner set forth in Paragraph X
27 hereinabove.

28 XIV. It is further mutually agreed that the Board of

1 Supervisors of COUNTY or the GRAND JURY (either the 19 82/83 or
2 the 19 83/84 Grand Jury) may terminate this contract at any time.
3 However, if only GRAND JURY or COUNTY terminates this contract,
4 the party not terminating the contract may enter into a new con-
5 tract, within twenty days after such termination, with
6 ACCOUNTANT to complete the audit, on the same terms, conditions
7 and payments as set forth herein, but omitting the party which
8 has terminated the contract. If said party does not enter into
9 such a new contract within said twenty-day period, ACCOUNTANT
10 shall be entitled to receive pro-rate payment for the services
11 which he has rendered prior to the notification of such term-
12 ination.

13 XV. Interim reports of the audit shall be submitted
14 to GRAND JURY and the Board of Supervisors of COUNTY immediately
15 upon completion. Upon completion of the final report and not
16 later than December 31, , 1983, the final report of the audit
17 shall be submitted by ACCOUNTANT to GRAND JURY and the Board
18 of Supervisors.

19 XVI. ACCOUNTANT shall file copies of the final report
20 as follows: Nineteen copies for GRAND JURY; seven copies for
21 the Board of Supervisors; one copy for the County Counsel; one
22 copy for the County Clerk; and five copies for the County
23 Auditor.

24 XVII. The final report shall contain at least the
25 following:

26 (a) An alphabetical index of County officials or depart-
27 ments.

28 (b) A "letter of presentation" setting forth a description
of ACCOUNTANT'S services and an opinion in conformity

1 with Rule 58 of the California State Board of
2 Accountancy on the fairness of the balance sheet and
3 statements of revenues, expenditures, receipts, dis-
4 bursements, and surplus or balance of each and every
5 fund. If ACCOUNTANT is unable to render an unqual-
6 ified opinion and a qualified opinion is given, the
7 reasons for such qualifications shall be fully
8 explained.

- 6 (c) Financial statements consisting of the balance sheet,
7 statements of revenues, expenditures, receipts, dis-
8 bursements, and surplus or balance of each and every
9 fund, and statements of changes in fund balances.
- 8 (d) A summarized schedule of accountabilities for each de-
9 partment including a summary of all revolving fund and
10 trust monies held by each department showing receipts,
11 disbursements, and balances at June 30, 1983 .
- 11 (e) All other exhibits, schedules, and other data neces-
12 sary to proper presentation of the results of the ex-
13 amination.
- 13 (f) Comments on the following:
- 14 (i) Any indication of the misappropriation of
15 public money or the irregular disbursement there-
16 of. (In addition, ACCOUNTANT shall submit an
17 immediate oral or written report to GRAND JURY
18 upon discovery of any such indication of mis-
19 appropriation or irregular disbursement.)
- 18 (ii) The effectiveness of the accounting systems and
19 the internal control features, including an ex-
20 amination of budget appropriations and funds to
21 see that they are being properly accounted for.
- 20 (iii) Any improper maintenance or non-maintenance
21 of required books, records, or accounts per-
22 taining to financial transaction.
- 22 (iv) The action taken, if any, on those recommenda-
23 tions contained in the 1982/83 Grand Jury
24 Auditor's report.
- 23 (v) Recommendations on required changes to bring
24 COUNTY'S accounting procedures within applicable
25 provisions of California law.
- 25 (vi) Comments on State requirements for accrual
26 accounting procedures vs. cash accounting pro-
27 cedures and recommendations related to said pro-
28 cedures.

XVIII. It is further agreed by and between the parties

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hereto that in the event ACCOUNTANT performs services under this contract which are subsequently determined not to be charges against the County of Mariposa, neither GRAND JURY nor any of its members shall be held personally liable for any such expenditures.

XIX. This contract requires the approval of the Board of Supervisors of the County of Mariposa and of the Superior Court of the State of California and in for the County of Mariposa in order to become effective.

IN WITNESS WHEREOF, the parties hereto have caused this contract to be executed as of the day and year first hereinabove written.

ACCOUNTANT

Larry D. Willis, CPA
Partner - Barb, Basler & Fay

19 83/84 MARIPOSA GRAND JURY

Bill D. Amador
Foreman

Elmer J. Spacht
Chairman
Audit Committee

ATTEST:

Gerard M. Carthy
Clerk of the Board

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

Robert M. Wash
ROBERT M. WASH, Interim
County Counsel

COUNTY OF MARIPOSA

Gertrude C. Taber
Vice-Chairman
Board of Supervisors

The foregoing is hereby approved this 30th day of September, 1983.

ATTEST:

ELLEN BRONSON
County Clerk

Dean C. Lauritzen
DEAN C. LAURITZEN Judge of the
Superior Court of the State
of California in and for the
County of Mariposa.

by: LYNNE ROBINSON
asst. Co. clk. Lynne Robinson

County of

I,

do swear that the fee record in my office contains a true statement in detail of all fees and compensation of every kind and nature for official services rendered by me, my deputies and assistants, and the amount of all fines, and trust money, received, disbursed, and on hand, for the month of, A.D. 19....., and that the fee record shows the full amount received or chargeable in that month, and that neither I, nor to my knowledge or belief, any of my deputies or assistants have rendered any official service, except as provided in Chapter 2, Division 7, Title 1 of the Government Code, which is not fully set out in the fee record, and that the foregoing statement thereof and of cash collected, paid, and held by me or under my control for the month of, 19....., and of other matters, is complete, true, and correct.

Subscribed and sworn to before me this

.....day of....., 19.....

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..... Auditor

..... Deputy

EXHIBIT "B"

ACCOUNTANT'S hourly rates for each class of accountants and clerical help engaged in the audit.

<u>Classification</u>	<u>Hourly Rate</u>
Partners	\$ 60
Managers	50
Senior Accountants	40
Staff Accountants	30
Clerical (report processing)	15