

**COUNTY OF SONOMA
AGENDA ITEM
SUMMARY REPORT**

Clerk of the Board Use Only

Meeting Date: _____ Held Until: _____

Agenda Item No: _____ Agenda Item No. _____

DEPARTMENT: Auditor-Controller-Treasurer-Tax Collector

4/5 VOTE REQUIRED

CONTACT:
Betsy Howze

PHONE:
(707) 565-3289

BOARD DATE:
06/02/09

DEADLINE FOR BOARD ACTION:

AGENDA SHORT TITLE:

Sonoma County 2008 County-wide Single Audit Report

REQUESTED BOARD ACTION:

Accept Sonoma County Single Audit Report for Fiscal Year Ended June 30, 2008.

CURRENT FISCAL YEAR FINANCIAL IMPACT

Expenditures

Add'l Funds Requiring Board Approval

Estimated Cost \$ _____

Contingencies \$ _____

Fund Name: _____

Amount Budgeted \$ _____

Unanticipated Revenue \$ _____

Source: _____

Other Available Approp . . \$ _____
(explain below)

Other Transfer(s) \$ _____

Source: _____

Additional Requested \$ _____

Add'l Funds Requested \$ _____

Explanation *(if required)*: _____

PRIOR BOARD ACTION(S):

These reports are submitted to the Board annually.

ALTERNATIVES - RESULTS OF NON-APPROVAL:

None.

BACKGROUND: Sonoma County Single Audit Report for Fiscal Year Ended June 30, 2008 is on file with the Clerk of the Board.

The Single Audit Report is a schedule of expenditures and federal awards, received by the County for various programs as outlined in the report. The Single Audit Report is prepared by the Auditor-Controller-Treasurer-Tax Collector (ACTTC) and audited by, Macias, Gini and O'Connell LLP (MGO). The Single Audit Report contains information on the review of internal controls and specific compliance requirements related to the grants based upon Office of Management and Budget (OMB) Circular A-133 guidelines. The FY 2007-2008 Single Audit can be viewed as including two objectives. One objective being a compliance audit of federal grant programs, and another to evaluate and report internal control observations that were noted as part of the financial audits.

On page 18 of the 2007-2008 Single Audit Report can be found a summary of MGO's results in relation to the audits they performed. In regards to the Federal Awards, of the 3 major programs tested, there were no compliance findings or deficiencies noted, which allowed the County to receive an "Unqualified Opinion" for its Single Audit Report.

In the 2007-2008 Single Audit, MGO identified several findings which are documented within the Single Audit Report beginning on page 19. The Auditor's Office has prepared and reviewed a response to the audit findings and the proposed actions should adequately address the findings. The outcome of the proposed actions will be reported on during the next audit. The report also includes the status of the corrective actions that were implemented as a result of the Fiscal Year 2006-2007 Single Audit Report.

ATTACHMENTS: None.

ON FILE WITH CLERK: Sonoma County Single Audit Report for Fiscal Year Ended June 30, 2008.

CLERK OF THE BOARD USE ONLY

VOTE: