

**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: Scott Jann  
PHONE: (707) 565.8305  
BOARD DATE: July 14, 2009

DEADLINE FOR BOARD ACTION:

**AGENDA SHORT TITLE:**

Agreed-Upon Procedures Report

**REQUESTED BOARD ACTION:**

Review and acceptance of the Report of the Sonoma County Tidelands Leases Special Revenue Fund for the Fiscal Year ended June 30, 2008 and 2007.

**CURRENT FISCAL YEAR FINANCIAL IMPACT**

| <u>Expenditures</u>          |          | <u>Add'l Funds Requiring Board Approval</u> |          |
|------------------------------|----------|---|----------|
| Estimated Cost . . . . .     | \$ _____ | Contingencies . . . . .                     | \$ _____ |
|                              |          | Fund Name: _____                            |          |
| Amount Budgeted . . . . .    | \$ _____ | Unanticipated Revenue . . . .               | \$ _____ |
|                              |          | Source: _____                               |          |
| Other Available Approp . .   | \$ _____ | Other Transfer(s) . . . . .                 | \$ _____ |
| (explain below)              |          | Source: _____                               |          |
| Additional Requested . . . . | \$ _____ | Add'l Funds Requested . . . .               | \$ _____ |
| Explanation (if required):   | _____    |   |          |

**PRIOR BOARD ACTION(S):**

The Board reviewed and approved the report for the fiscal years ending June 30, 2006 and 2005.

**ALTERNATIVES - RESULTS OF NON-APPROVAL:**

- The Board may defer approval and request additional work.
- The Board may reject the report.
- Report will be resubmitted with further explanation.

**BACKGROUND:**

The Auditor-Controller's office conducted a review of the financial records of the Sonoma County Tidelands Leases Special Revenue Fund and prepared the financial statements for the fiscal year ended June 30, 2008 and 2007.

We reviewed lease agreements, internal control policies, procedures and transactions for cash receipts, accounts receivable, and cash disbursements/transfers. Our purpose was to determine whether there were adequate internal controls and, therefore accurate reporting.

Our review yielded no significant findings.

**ATTACHMENTS:**

**ON FILE WITH CLERK:** Report

**CLERK OF THE BOARD USE ONLY**

**VOTE:**