

**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: September 15, 2009
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DEADLINE FOR BOARD ACTION:

AGENDA SHORT TITLE:

Agreed-Upon Procedures Report

REQUESTED BOARD ACTION:

Review and acceptance of the Agreed-Upon Procedures Report of the Sonoma County Transient Occupancy Tax for the period January 1, 2008 through December 31, 2008 and prior as requested.

**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) . . . . .	\$ _____
<i>(explain below)</i>		Source: _____	
Additional Requested . . . .	\$ _____	Add'l Funds Requested . . . .	\$ _____
Explanation <i>(if required)</i> :	_____		

PRIOR BOARD ACTION(S):

The Board previously reviewed and approved the audit report for the period of 01/01/07 through 12/31/07. That report had findings.

ALTERNATIVES - RESULTS OF NON-APPROVAL:

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

**BACKGROUND:**

We performed an agreed-upon procedures report of the Sonoma County Transient Occupancy Tax (TOT) for the period 1/1/08 through 12/31/08 and prior as requested. As part of our procedures, we reviewed the collection and TOT payments of seven (7) lodging establishments in Sonoma County. Our purpose was to determine the accuracy of the TOT revenue reported and paid by lodging establishments during the period under review.

Our findings indicate that under the current TOT ordinance, the County is due \$42,112 exclusive of any applicable penalties or interest that may apply. Collection of monies due is the responsibility of the Revenue & Debt division of ACTTC and this report has been shared with them. The variances which make up this total additional amount of TOT due to the County are detailed in the agreed-upon procedures report's Appendix B.

**ATTACHMENTS:**      Agreed-Upon Procedures Report

**ON FILE WITH CLERK:**

**CLERK OF THE BOARD USE ONLY**

**BOARD ACTION** *(If other than "Requested")*

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**VOTE:**