



Agenda Submittal

Agenda #: 16 **Status:** Regular Calendar
Type: Ordinance **Department:** First 5 Solano
File #: 18-264 **Contact:** Michele Harris, 784-1332
Agenda date: 4/24/2018 **Final action:**
Title: Consider introducing an ordinance amending Solano County Code Chapter 7.3, Section 05 (2) (g), related to preparation of First 5 Solano Children and Families Commission's annual audit
Governing body: Board of Supervisors
District: All
Attachments: 1. A - Ordinance, 2. Minute Order

Date	Ver.	Action By	Action	Result
4/24/2018	1	Board of Supervisors	Continued	

Published Notice Required? Yes ___ No x
Public Hearing Required? Yes ___ No x

DEPARTMENTAL RECOMMENDATION:

First 5 Solano recommends that the Board of Supervisors:

1. Read the proposed ordinance by title only and waive further reading by a majority vote; and
2. Introduce an ordinance amending Solano County Code Chapter 7.3, Section 05 (2)(g) related to the preparation of First 5 Solano Children and Families Commission's annual audit.

SUMMARY/DISCUSSION:

Pursuant to California Health and Safety Code section 130150, First 5 Solano is required to complete an annual audit. As a County agency, First 5 Solano has used the Solano County Auditor to conduct its audit since inception. Each year it is more challenging to meet deadlines set by the State and costs are high. Both First 5 Solano and County Auditor mutually agree that the Commission could secure an audit by an outside contractor at a lower cost and still meet the State deadlines.

The existing Chapter 7.3, Section 05 (2)(g), of Solano County code states "The Commission shall cause the Solano County Auditor to prepare an annual audit..." The recommendation is to change this language to reflect "The Commission shall cause preparation of an annual audit..." This will allow the flexibility to use any auditing agency in the future, including the Solano County Auditor.

The First 5 Solano Children and Families Commission heard this item and recommended the code amendment at their March 6, 2018 Commission Meeting.

FINANCIAL IMPACT:

It is anticipated there will be a cost savings to First 5 Solano in auditing costs if this ordinance is adopted. The costs associated with preparing the agenda item is nominal and absorbed by the department's FY2017/18

Adopted Budget.

ALTERNATIVES:

The Board could reject the proposed technical change, but this is not recommended because the commission and the Auditor agree the cost of the audit in both time and funds are greater than necessary for both parties.

OTHER AGENCY INVOLVEMENT:

The Auditor-Controller's Office is in agreement with the recommendation to utilize an outside auditor. County Counsel was consulted on the proposed code amendment and ordinance.