



Agenda Submittal

Agenda #: 15 **Status:** Consent Calendar
Type: Miscellaneous **Department:** First 5 Solano
File #: 19-808 **Contact:** Michele Harris, 784-1332
Agenda date: 10/22/2019 **Final action:** 10/22/2019
Title: Receive the audit report of the First 5 Solano Children and Families Commission for the fiscal year ended June 30, 2019

Governing body: Board of Supervisors
District: All
Attachments: 1. A - Audit Report, 2. Minute Order

Date	Ver.	Action By	Action	Result
10/22/2019	1	Board of Supervisors		

Published Notice Required? Yes ☐ No ☒
Public Hearing Required? Yes ☐ No ☒

DEPARTMENTAL RECOMMENDATION:

First 5 Solano recommends the Board of Supervisors receive the audit report of the First 5 Solano Children and Families Commission for the fiscal year ended June 30, 2019.

SUMMARY/DISCUSSION:

In accordance with Health & Safety Code Section 130150, First 5 Solano is required to conduct an annual audit of its functions and submit its audit report for the preceding fiscal year by November 1. The report must be filed with both the State Controller's Office and First 5 California for inclusion in the State Commission's consolidated report.

This is the second year that First 5 Solano contracted with Eide Bailey (formerly Vavrinek, Trine, Day & Co., LLP) to conduct the Commission's audit. The FY2018/19 Financial and Compliance Audit was conducted in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in the Government Auditing Standards, issued by the Comptroller General of the United States, and State requirements contained in the Standards and Procedures for Audits of Local Entities Administering the California Children and Families Act.

As a result of the audit, three required reports were issued:

- The Independent Auditor's Report contains an unmodified opinion (a "clean" opinion). An unmodified opinion indicates the financial statements are presented fairly in accordance with accounting principles generally accepted in the United States of America.
- The Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters did not disclose any instances of noncompliance or any reportable conditions on internal controls over financial reporting.
- The Independent Auditor's Report on State Compliance did not disclose any instances of noncompliance.

The full audit report can be found in attachment A.

FINANCIAL IMPACT:

The acceptance of the audit report has no financial impact. The costs associated with preparing the agenda item are nominal and absorbed by the Department's FY2019/20 Adopted Budget.

ALTERNATIVES:

The Board of Supervisors could elect not to receive the report as presented. This is not recommended, as it is legislatively required for the Board to receive the audit prior to submission to the State.

OTHER AGENCY INVOLVEMENT:

The First 5 Solano Children and Families Commission received the audit on October 8, 2019.