

EL DORADO LAFCO

LOCAL AGENCY FORMATION COMMISSION

AGENDA OF JUNE 25, 2014

REGULAR MEETING

TO: Ken Humphreys, Chair, and
Members of the El Dorado County Local Agency Formation
Commission

FROM: José C. Henríquez, Executive Officer

AGENDA ITEM #10D: EXECUTIVE OFFICER REPORT

RECOMMENDATION

None. This is informational to the Commissioners.

BACKGROUND

This will be an abbreviated report since it is being written less than two weeks after the May meeting. The packet is being sent earlier than normal to accommodate staff's summer schedule

Shingle Springs Montessori School

The Shingle Springs Montessori School's Out-of-Agency Service Agreement (OASA) considered earlier in the agenda was due to the diligence of EID staff and LAFCO staff is grateful for their efforts. Months ago, LAFCO staff had floated the idea of using an OASA to accommodate construction schedules to SSMS personnel, but they had not acted on that recommendation. LAFCO staff then approached EID and the document was created and signed within three weeks.

Financial Review vs. Financial Audit

As indicated last month, there is no requirement to have annual audits; it is strictly governed by your Policies and Guidelines. A few months ago, Commissioner Fleege asked whether LAFCO has to perform annual audits and whether it can stagger audits with financial reviews. A summary of the differences between the two is attached to this report for your convenience. While I have not shopped around for prices for a review, I checked with some of my colleagues to determine the level of financial oversight their LAFCOs have in place. Of the respondent LAFCOs, the overwhelming majority perform annual audits.

Two LAFCOs perform reviews every so many years (two or three years); however, because they still need to review each fiscal year, they batch them together so that the review covers many years at one time. Consequently, there would be no real reduction in cost. In other words, on the year of the audit, the cost would be twice or three times as much. On the in-between years, those LAFCOs pay their auditors to issue “financial statements,” which presumably are comparable to financial reviews.

New Benefits MOU With County

Staff is working with County CAO and County Counsel staff on a new benefits memorandum of understanding. The current 2005 MOU is contains several obsolete benefits and services that LAFCO no longer purchases from the County. The new MOU will be more updated and reflect the services LAFCO currently purchases, namely health, dental and vision benefits as well as participation in the County’s limited term disability insurance. Staff has drafted the new MOU and it is now at the County for review.

Meetings

Between the time of this writing and the June meeting, I will be meeting with the Commission of Collaborative Fire Boards and new public Commissioner Dyana Anderly. Another meeting with CCFD/Fire Advisory Board is being scheduled as well as a meeting with Registrar of Voters Bill Schultz. I will also attend the June 10, 2014 Board of Supervisors meeting since the AB-8 resolution for the Latrobe FPD Dissolution/El Dorado Hills CWD Annexation of Latrobe will be heard on that day.

LAFCO Office

On and off throughout the summer, the LAFCO office will operate with limited staffing due to summer schedules. We staggered our time off, so I do not anticipate major disruptions for any of the projects currently being processed or to customer service. However, there may be times when someone will be out on any given day. I suggest calling ahead or emailing during the months of June and July if you need something from staff.

Attachments

Attachment A: What Is the Difference Between a Compilation, a Review and an Audit?