



Local Agency Formation Commission
LAFCO of Napa County

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August 6, 2007
Agenda Item No. 5a

July 27, 2007

TO: Local Agency Formation Commission

FROM: Keene Simonds, Executive Officer

SUBJECT: Authorization to Approve Audit Expenditure (Consent – Action)

The Commission will consider authorizing the Executive Officer to enter into an agreement with a public accounting firm for the preparation of an independent audit for the 2006-2007 fiscal year.

It is the practice of the Commission to authorize the Executive Officer to enter into an agreement with a public accounting firm to conduct an independent audit of LAFCO's financial statements for the prior fiscal year. Bartig, Basler and Ray (BBR) have provided auditing services to LAFCO since 2002. BBR has provided the Executive Officer with an engagement letter for signature to prepare an independent audit of LAFCO for the 2006-2007 fiscal year. The cost of the audit will be \$4,500.

The Commission policies delegate the Executive Officer a not-to-exceed purchasing authority of \$3,000 per single transaction. The Executive Officer is seeking authorizing from the Commission to sign the attached engagement letter with BBR committing \$4,500 to the preparation of an independent audit for the 2006-2007 fiscal year.

Recommendation

It is recommended that the Commission take the following action:

- 1) Authorize the Executive Officer to sign the attached engagement letter with BBR for the preparation of an independent audit for the 2006-2007 fiscal year in the amount of \$4,500.

Respectfully submitted,

Keene Simonds
Executive Officer

Attachment:

- 1) Engagement Letter for Auditing Services

Jack Gingles, Chair
Mayor, City of Calistoga

Brad Wagenknecht, Vice-Chair
County of Napa Supervisor, 1st District

Brian J. Kelly, Commissioner
Representative of the General Public

Juliana Inman, Commissioner
Councilmember, City of Napa

Bill Dodd, Commissioner
County of Napa Supervisor, 4th District

Gregory Rodeno, Alternate Commissioner
Representative of the General Public

Cindy Coffey, Alternate Commissioner
Councilmember, City of American Canyon

Mark Luce, Alternate Commissioner
County of Napa Supervisor, 2nd District

Keene Simonds
Executive Officer