



**AGENDA ITEM 5  
OCTOBER 24, 2012**

**5**

<b>Subject</b>	Annual Audit for Program Year 2011-2012
<b>Recommendations</b>	Conduct public hearing for the Children and Families Commission of San Bernardino County Annual Audit for Program Year 2011-2012. (Affected Districts: All) (Presenter: Debora Dickerson-Sims, Administrative Supervisor II, 387-1505)
<b>Background Information</b>	<p>The California Children and Families Act of 1998 ("Act") was passed as Proposition 10 by California voters in November 1998 and enacted by the State Legislature through California Health and Safety Code Sections 130100 -130155 and Revenue and Taxation Code Section 30131.</p> <p>Section 130150 of the Act requires every County Commission, on or before October 15 of each year, to "conduct an audit of, and issue a written report on the implementation and performance of, its functions during the preceding fiscal year." Section 130140 (a) (1) (G) additionally requires the County Commission to "conduct at least one public hearing prior to adopting any annual audit ...".</p> <p>Vavrinek, Trine, Day &amp; Co. LLP (VTD) conducted an audit of the First 5 San Bernardino Commission encapsulating all fiscal activity of the Commission for fiscal year 2011-2012 and has developed an audit report as required by Section 130150.</p> <p>If applicable, audit findings will be presented which includes auditor's recommendation and First 5 staff's response to the findings.</p>
<b>Financial Impact</b>	None
<b>Review</b>	Regina Coleman, Commission Counsel

<b>Report on Action as taken</b>
<b>Action:</b>
<b>Moved:</b> _____ <b>Second:</b> _____
<b>In Favor:</b>
<b>Opposed:</b>
<b>Abstained:</b>
<b>Comments:</b> _____
<b>Witnessed:</b>