

FEATHER RIVER AIR QUALITY MANAGEMENT DISTRICT  
MEMORANDUM  
08/07/2017

TO: FRAQMD BOARD OF DIRECTORS  
FROM: Christopher D. Brown, AICP, APCO  
SUBJECT: Approve the FY 2015/16 Independent Audit.

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RECOMMENDATION:

Receive and accept the auditor's independent report.

ALTERNATIVES:

Do not receive and accept the FY2015/16 Independent Audit

BACKGROUND:

An independent audit was performed for fiscal year ending 2016 by ST Group. Mr. Andrew Topchiy has in the past conducted independent audits for Yuba County and as the District retains funding with the Yuba County Auditor; Mr. Topchiy is familiar with both District and County Funds.

DISCUSSION:

There was one Finding (Condition) the auditor did list on Page 27 finding, #2017-1: Financial Statement Preparation. As stated, this similar to many local governments.

Please Refer to the Corrective Action Plan. The District did discuss with the Policy/Finance Committee the issuance of an RFP in 2016. The District issued the RFP to implement accounting software as well as serve with CFO and Controllershship support duties and also assist the District in implementing GASB, FASB, and State required reporting.

The RFP was distributed to local accounting agencies as well as far as Sacramento. The District did not receive one response to the RFP.

Since then, the District is implementing the new system with the assistance of Tenney and Associates, a Yuba City located CPA firm and the accrual system will begin with FY2017/18.

Mr. Topchiy will be present to take any questions from the Board of Directors.