

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED UPON PROCEDURES FOR
SONOMA COUNTY AGRICULTURAL PRESERVATION
AND OPEN SPACE DISTRICT
FOR THE YEAR ENDED
JUNE 30, 2018**

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APPLYING AGREED UPON PROCEDURES FOR
SONOMA COUNTY AGRICULTURAL PRESERVATION
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FOR THE YEAR ENDED
JUNE 30, 2018**

Honorable Mayor and Members of the Commission
Sonoma County Open Space Fiscal Oversight Commission
Santa Rosa, California

We have performed the procedures described below, which were agreed to by the Sonoma County Agricultural Preservation and Open Space District (District) and Sonoma County Open Space Fiscal Oversight Commission (Commission) solely to assist you with respect to verifying expenditures coded to the operations and maintenance category for the year ended June 30, 2018 were allowable, based on the Measure F Expenditure Plan and subsequent Board approved policies. Management is responsible for reviewing and approving the expenditures charged to the operations and maintenance expense account. The sufficiency of these procedures is solely the responsibility of the Commission. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures, and associated findings are as follows:

Procedures 1: We selected all expenditures from the "Fiscal Year 2018 Transaction Detail" provided by the Administrative and Fiscal Services Manager that were coded to the operations and maintenance (cost coding account 71) category for the months of April, May and June 2018 for the following eleven properties, selected by the Commission:

1. Carrington Coast Ranch
2. Clover Springs
3. Healdsburg Ridge Open Space Preserve
4. Laguna Trails
5. Montini Open Space Preserve
6. Paulin Creek Preserve
7. Saddle Mountain
8. Rancho Mark West
9. Calabazas Creek Open Space Preserve
10. Bordessa Ranch
11. North Sonoma Mountain

We traced the operating and maintenance expenditures to supporting back up documentation and invoices. We reviewed the description of the expenses on the backup to ensure that the expense were allowable and in compliance with the Measure F Expenditure Plan, the 2007 Policy (Resolution 07-0666) and the 2013 (Resolution 13-0410) Policy as it relates to initial public access.

Results: We tested a total of 91 lines of journal entries which totaled 25 expenditures that were charged to the operations and maintenance account for the months of April, May and June 2018. Tested expenditures appeared to be in compliance with the Measure F Expenditure Plan and the two Board policies based on the description of the expenditure. These expenditures appear to be consistent with the definition of the initial public access, operation and maintenance as described in the policies. Payroll that is charged to operations and maintenance is reviewed by the Supervisor and then reviewed again at year end by the Stewardship Program Manager. If the property is open to the public, they will not be allowed to charge time to operations and maintenance.

Findings: None Noted

Procedures 2: We requested Transfer Agreements for all of the above mentioned properties from the Administrative and Fiscal Services Manager. The 2007 and 2013 polices states that the expenditures should “support initial public access”. Also the policies state that the normal expense reimbursement period should not exceed three years. We reviewed the Agreements to determine if the timeline for the reimbursement period appears to be about three years. We also reviewed the descriptions of the projects to see if they appear to be related to initial public access. If the details of the project are not included in the agreement, we made sure that the agreement required District approval before the start of the project.

Results: We tested the available 8 finalized agreements focusing on the contract terms and the use of funds from the District. The policies state the projects for use of the District funds shall not exceed three years, but can be extended upon District approval. The project descriptions in the agreements were compared against the definitions of the initial public access, operation and maintenance as described in the policies. The timing and terms of uses of District funds in the tested agreements appear to be in compliance with the 2007 and 2013 policies.

Upon inquiry with District staff, it was noted Calabazas Creek Open Space Preserve, Healdsburg Ridge Open Space Reserve, and Carrington Coast Ranch have not yet been transferred, and are thus still owned by the District.

Findings: None noted.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the expenditures charged to the operations and maintenance cost category. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management and Members of the Commission and is not intended to be and should not be used by anyone other than those specified parties; however, this restriction is not intended to limit the distribution of this report, which is a matter of public record.



Pleasant Hill, California
November 2, 2018

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