

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED UPON PROCEDURES FOR
SONOMA COUNTY AGRICULTURAL
PRESERVATION AND OPEN SPACE DISTRICT
VERIFYING EXPENDITURES CODED TO THE
OPERATIONS AND MAINTENANCE CATEGORY
BASED ON MEASURE F EXPENDITURE PLAN
FOR THE YEAR ENDED
JUNE 30, 2021**

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SONOMA COUNTY AGRICULTURAL PRESERVATION AND OPEN SPACE DISTRICT –
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BASED ON MEASURE F EXPENDITURE PLAN
FOR THE YEAR ENDED JUNE 30, 2021**

Commissioners of
Sonoma County Open Space Fiscal Oversight Commission
Santa Rosa, California

We have performed the procedures enumerated below on verifying expenditures coded to the operations and maintenance category for the year ended June 30, 2021 were allowable, based on the Measure F Expenditure Plan and subsequent Board approved policies of Sonoma County Agricultural Preservation and Open Space District (Ag + Open Space), and the Sonoma County Open Space Fiscal Oversight Commission (Commission), as of June 30, 2021. The Commission’s management is responsible for the reviewing and approving the expenditures charged to the operations and maintenance expense account.

The Sonoma County Agricultural Preservation and Open Space District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of verifying expenditures coded to the operations and maintenance category for the year ended June 30, 2021 were allowable, based on the Measure F Expenditure Plan and subsequent Board approved policies. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures, and associated results and findings are as follows:

Procedure 1: We selected all expenditures from the “Fiscal Year 2021 Transaction Detail” provided by the Administrative and Fiscal Services Manager of Ag + Open Space that were coded to the operations and maintenance category (cost coding account 71) for the months of April, May and June 2021, for the following eighteen properties, selected by the Commission:

1. Saddle Mountain – Bear Mountain
2. Calabazas Creek Open Space Preserve
3. Bordessa Ranch
4. Carrington Coast Ranch
5. Clover Springs
6. Keegan and Coppin
7. Lawson Ranch
8. Montini Open Space Preserve
9. Paulin Creek Preserve
10. Poff (Wright Hill Ranch)
11. Occidental Road Wetland
12. Saddle Mountain
13. East Slope Sonoma Mountain Trail
14. Sonoma Mountain Ranch
15. Estero Ranch
16. Mark West Regional Park & Open Space Preserve
17. Healdsburg Ridge Open Space Preserve
18. Torr Property

We traced the operating and maintenance expenditures to supporting documentation and invoices. We reviewed the description of the expenditures on the backup to ensure that the expenditures 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 4 expenditures that were charged to the operations and maintenance account for the months of April, May and June 2021. 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, with the exception of Estero Ranch, which is not held in fee. The 2007 and 2013 Policies state that the expenditures should “support initial public access.” Also, the policies state that the normal expenditure reimbursement period should not exceed three years. We reviewed the Agreements to determine if the timeline for the reimbursement period was within three years. We also reviewed the descriptions of the projects to determine if they appeared to be related to initial public access. If the details of the project were not included in the agreement, we reviewed the agreements and noted they require Ag + Open Space approval before the start of the project.

Results: We tested the available 13 finalized agreements focusing on the contract terms and the use of funds from the Ag + Open Space. The policies state the projects for use of the Ag + Open Space funds shall not exceed three years, but can be extended upon Ag + Open Space 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 Ag + Open Space funds in the tested agreements appear to be in compliance with the 2007 and 2013 policies.

Upon inquiry with Ag + Open Space staff, it was noted the following properties have not yet been transferred, and are thus still owned by the Ag + Open Space:

1. Saddle Mountain – Bear Mountain
2. Keegan and Coppin
3. Occidental Road Wetland
4. East Slope Sonoma Mountain Trail

Findings: None noted.

We were engaged by the Sonoma County Agricultural Preservation and Open Space District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on verifying expenditures coded to the operations and maintenance category for the year ended June 30, 2021 were allowable, based on the Measure F Expenditure Plan and subsequent Board approved policies as of June 30, 2021. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Sonoma County Agricultural Preservation and Open Space District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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 4, 2021

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