

**INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED UPON PROCEDURES FOR  
SONOMA COUNTY AGRICULTURAL PRESERVATION  
AND OPEN SPACE DISTRICT  
FOR THE YEAR ENDED  
JUNE 30, 2020**

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Commissioners of  
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, (Ag + Open Space) 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, 2020 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 2020 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 2020 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 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 109 lines of journal entries which totaled 35 expenditures that were charged to the operations and maintenance account for the months of April, May and June 2020. 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 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 Ag + Open Space approval before the start of the project.

**Results:** We tested the available 11 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. Calabazas Creek Open Space Preserve
3. Keegan and Coppin
4. Poff (Wright Hill Ranch)
5. Occidental Road Wetland
6. East Slope Sonoma Mountain Trail

**Findings:** None noted.

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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.

*Maze + Associates*

Pleasant Hill, California  
October 21, 2020

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