

AGENDA

FRESNO LOCAL AGENCY FORMATION COMMISSION (LAFCo)

November 8, 2023 – 1:30 P.M.

Hall of Records, Room 301, 2281 Tulare Street, Fresno, California

COMMISSION MEMBERS

Gary Yep, Chair
Buddy Mendes, Chair Pro Tem
Nathan Magsig
Daniel Parra
Mario Santoyo

ALTERNATE MEMBERS

Michael Lopez
Scott Robertson
Vacant

LAFCO STAFF

Brian Spaunhurst, Executive Officer
Amanda Olivas, Clerk to the Commission
Jessica Gibson, LAFCo Analyst
Juan Lara, LAFCo Analyst
Jessica Johnson, LAFCo Counsel

LAFCo Office: 1401 Fulton Street, Suite 900, Fresno, CA - 93721 - (559) 600-0604
Staff reports prepared for each item listed in this agenda may be viewed at www.fresnolafco.org.

1. **Call to Order and Roll Call**
2. **Pledge of Allegiance**
3. **Comments from the Public:** Any person wishing to address the Commission on a subject not listed on the agenda may do so at this time. (State your name and address and please keep your comments to three (3) minutes.)
4. **Potential Conflict of Interest:** Any Commission member who has a potential conflict of interest shall now identify the item and recuse themselves from discussing and voting on the matter pursuant to Govt. Code sec 84308.

CONSENT AGENDA

All consent agenda items are considered routine in nature and will be enacted by one motion; there will be no individual discussion of these items unless requested by a member of the Commission or the public. Any item pulled from the consent agenda for discussion will be set aside until after approval of the consent agenda. Prior to taking any action the public will be given the opportunity to comment on any consent item. The consent agenda will be considered on or about 1:30 p.m.

5. **Recommendation:** Approve 5A-5C by taking the following actions:
 - A. **Consider Approval:** Minutes from the LAFCo meeting of September 13, 2023.
 - B. **Consider Approval:** 2024 LAFCo Hearing and Office Calendar.
 - C. **Consider Approval:** Issue an RFP for Audit Services for FY 21-22.

REGULAR AGENDA ITEMS

6. **Consider Approval:** Authorize the Executive Officer to initiate 56831(c) process to request the County Auditor to collect payment from the City of Clovis, Huron, and Parlier.

Recommendation: Authorize the Executive Officer to take actions described in the report.

7. **Executive Officer Comments**
8. **Commission Comments/ Reports**
9. **Adjournment**

THE NEXT LAFCO MEETING will be held on December 13, 2023, at 1:30 p.m. in the Board of Supervisors' Chamber – Hall of Records, Room 301, Fresno, California.

PLEASE NOTE:

(1) If you are an applicant for, or a participant in, any proceeding on the agenda for a **land use entitlement** and have made **campaign contributions** totaling more than \$250.00 to any member or alternative member of the Commission **within twelve (12) months prior to the Commission considering your application**, please immediately inform the Commission of your contribution. State law **disqualifies** each Commissioner and alternative Commissioner from participating in and voting on land use entitlement decisions (which include changes of organization and reorganizations) if the Commissioner or alternative Commissioner has received campaign contributions from (i) an applicant for a land use entitlement, (ii) someone who lobbies the Commission or LAFCo staff regarding an application for land use entitlement, (iii) someone who testifies in person before the Commission regarding an application for land use entitlement, or (iv) someone who otherwise acts to influence the outcome of an application for land use entitlement. State law also prohibits applicants and participants from making campaign contributions totaling more than \$250.00 to a Commissioner or alternate Commissioner during the time of the proceeding is pending before the Commission and for twelve (12) months **after** the Commission's final action. If you have any questions regarding these requirements (which are contained in the **California Political Reform Act** Government Code Section 84308 *et seq.*), please feel free to contact LAFCo staff at (559) 600-0604.

(2) In compliance with the Americans with Disabilities Act (**ADA**), if you need special assistance to participate at this meeting, please contact Ms. Amanda Olivas, Clerk to the Commission at 559-600-0604. Notification provided a minimum of 48 hours prior to the meeting will enable the Clerk to make reasonable arrangements to ensure accessibility to this meeting. Pursuant to the ADA, the meeting room is accessible to the physically disabled.



Fresno Local Agency Formation Commission
1401 Fulton Street, Suite 900, Fresno, CA 93721, (559) 600-0604

CONSENT AGENDA ITEM NO. 5-A

FRESNO LOCAL AGENCY FORMATION COMMISSION (LAFCo)

**MEETING MINUTES
September 13, 2023**

Members Present: Commissioners Magsig, Parra, Santoyo, Mendes

Members Absent: Chair Yep

Staff Present: Brian Spaunhurst, LAFCo Executive Officer
Amanda Olivas, Clerk to the Commission
Jessica Gibson, LAFCo Analyst
Juan Lara, LAFCo Analyst
Ken Price, LAFCo Counsel

1. Call to Order and Roll Call

Chair Pro Tem Mendes called the meeting to order at 1:30 p.m.

2. Pledge of Allegiance

Chair Pro Tem Mendes asked Commissioner Magsig to lead the Pledge of Allegiance.

3. Comments from the Public

There were no comments from the public.

4. Potential Conflicts of Interest

There were no conflicts of interest.

CONSENT AGENDA

5. A. Minutes from the LAFCo Meeting of August 9, 2023.

B. Amendment of Fresno LAFCo's Employee Handbook.

Motion: Approve Item 5A-5B

Moved: Commissioner Magsig

Second: Commissioner Parra

Ayes: Commissioners Magsig, Parra, Santoyo, Mendes

Noes: 0

Absent: Chair Yep

Passed: 4-0-1-0

REGULAR AGENDA ITEMS

6. Mid- Point Report on Zalda No. 801 Reclamation District.

This is an informational item; no action was taken.

7. Executive Officer Comments.

LAFCo Executive Officer Brian Spaunhurst provided comments; October hearing is cancelled, we will resume in November, July financials are at the Commission's place at the dais, information on direct deposits for Commissioners will be sent out, Allocations are starting the come in.

8. Commission Comments/Reports.

No Commission Comments.


9. Adjournment

Moved: Commissioner Parra
Second: Commissioner Santoyo
The meeting adjourned at 1:52 p.m.

Amanda Olivas
Clerk to the Commission

**FRESNO LOCAL AGENCY FORMATION COMMISSION (LAFCo)
EXECUTIVE OFFICER'S REPORT**

CONSENT AGENDA ITEM No. 5-B

DATE: November 8, 2023
TO: Fresno Local Agency Formation Commission
FROM: Brian Spaunhurst, Executive Officer 
BY: Amanda Olivas, Clerk to the Commission
SUBJECT: 2024 LAFCo Hearing and Office Calendar.

RECOMMENDATION: Adopt Calendar.

Background

Commission Policy states “The Commission shall adopt a schedule for the forthcoming calendar year at such time, as sufficient information is available to do so. The schedule shall indicate the time, date, and location for the meetings....”

Staff endeavors to find dates that will accommodate all of the Commissioners’ busy schedules. Taking into consideration dates for the 2024 CALAFCO Staff Workshop (April 24-26), the League of California Cities 2024 Annual Conference and Expo (October 16-18), 2024 Annual CALAFCO Conference (October 16-18), and the California State Association of Counties 130th Annual Meeting (November 18-22), staff presents these preliminary dates for the Commission’s consideration:

January 10	February 14	March 13	April 10
May 8	June 12	July 10	August 14
September 11	October 9	November 13	December 11

Section 56325 of the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 allows for an alternate city member, alternate County member, or alternate public member to serve and vote in place of any Commissioner who is absent or who disqualifies themselves from participating in a meeting of the Commission. An alternate will be asked to serve at a meeting if a hearing date conflicts with a Commissioner’s schedule.

2024 LAFCo Hearing Calendar

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December						
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**LAFCo Hearings are held in Room 301, Hall of Records,
2281 Tulare Street, Fresno, CA. Meetings begin at 1:30 PM.**



LAFCo Hearing Day



Staff Workshop and Conference



Holiday Office Closures

**FRESNO LOCAL AGENCY FORMATION COMMISSION (LAFCo)
EXECUTIVE OFFICER'S REPORT**

CONSENT AGENDA ITEM No. 5-C

DATE: November 8, 2023

TO: Fresno Local Agency Formation Commission

FROM: Brian Spaunhurst, Executive Officer 

BY: Amanda Olivas, Clerk to the Commission

SUBJECT: Issue an RFP for Financial Audit Services for Fiscal Year 2021-2022.

RECOMMENDATION: Direct staff to issue a Request for Proposals for the Biennial Audit for FY 21-22.

Background

On April 14, 2010, the Commission established the policy to perform a financial audit biennially or with the change of each executive officer. Fresno LAFCo is not required to conduct a financial audit since it does not receive funding from State and/or Federal governments and there is no statutory mandate; however, LAFCo is still responsible for ensuring that public funds are appropriately accounted for. The Commission found that regular financial audits support the transparency of its operations.

If so directed, staff will issue the request for proposals (draft attached as Attachment A). Upon receipt of the proposals, the Executive Officer will review the proposals and present the Commission with a recommended CPA Consultant.

REQUEST FOR PROPOSALS FOR AUDIT SERVICES

November 8, 2023

I. INTRODUCTION

General Information

The Fresno Local Agency Formation Commission (“LAFCo”) is seeking proposals from qualified independent Certified Public Accounting firms to audit LAFCo’s financial statements for the fiscal year ending June 30, 2022 (the “audit year”). The audit is to be conducted in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards* issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations.

There is no expressed or implied obligation for LAFCo to reimburse responding firms for any expenses incurred in preparing proposals in response to this request. Materials submitted by respondents are subject to public inspection under the California Public Records Act (Government Code sec. 6250 et seq.), unless exempt. Any language purporting to render the entire proposal confidential or proprietary will be ineffective and will be disregarded.

To be considered, a proposal must be received by LAFCo Executive Officer Brian Spauhurst (the “Executive Officer”), at 1401 Fulton Street, Suite 900, Fresno, CA 93721, on or before 4:00 p.m., December 15, 2023. LAFCo reserves the right to reject any or all proposals submitted.

During the evaluation process, LAFCo reserves the right, where it may serve its best interest, to request additional information or clarifications from responders, or to allow corrections of errors or omissions. At the discretion of LAFCo, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

LAFCo reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal is acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between LAFCo and the firm selected.

It is anticipated the selection of a firm will be completed by the beginning of the forth quarter of calendar year 2023. Following the notification of the selected firm, it is expected

a contract will be executed between all parties no later than the end of the fourth quarter of calendar year 2023.

Creation of LAFCoS

Following the end of World War II, California entered a new era of demographic growth, diversity and economic development. With this growth came the need for housing, jobs, and public services. To provide for these services, California experienced a wave of newly formed cities and special districts, but with little forethought as to how the new agencies should plan for services. The lack of coordination and adequate planning for future governance led to a multitude of overlapping, inefficient jurisdictional and service boundaries.

In 1963, the state Legislature created Local Agency Formation Commissions (“LAFCoS”) to help direct and coordinate California’s growth in a logical, efficient, and orderly manner. Each county within California has a LAFCo. LAFCos are charged with the responsibility of making decisions on proposals for new cities and special districts, spheres of influence, consolidations, annexations, and other jurisdictional boundary changes. Each LAFCo operates independently from one another in terms of funding, day-to-day operations, and staffing; however, most LAFCos collaborate with one another on important business matters that do not directly affect their core operations, such as staff development, education, and training.

Fresno LAFCo Staffing and Budget

LAFCo is a five-member Commission consisting of the following: two members from the Fresno County Board of Supervisors, two members from the city councils in Fresno County, and one member from the public at large. Each category of Commissioners has an alternate who serves in the absence of the regular member, excluding Fresno County, in which the alternate position is currently vacant. LAFCo staff consists of an executive officer, a clerk to the commission, a senior analyst, an analyst, an intern, and a contracted legal counsel. LAFCo also contracts with third parties on a limited basis to provide administrative support. Full-time LAFCo employees receive health benefits through an agreement with Fresno County, retirement benefits through Mission Square, and life insurance through SDRMA.

The Commission operates with an adopted annual budget of approximately \$665,158. LAFCo’s fiscal year begins July 1 and ends June 30. LAFCo’s net operating budget is primarily funded by the County and the 15 cities, with supplemental revenue from application fees.

II. SCOPE OF THE WORK TO BE PERFORMED AND STANDARDS TO BE FOLLOWED

In accordance with LAFCo's Financial and Accounting Procedures, it is LAFCo policy to conduct financial audits and reviews every two years, when there is a change in Executive Officer, or upon the Commission's direction. The last audit was performed for the fiscal year ending June 30, 2020.

LAFCo desires that its General Purpose Financial Statement ("GPFS") be prepared by an independent auditor and be fully compliant with Governmental Accounting Standards Board ("GASB") #34 for the audit year. LAFCo may request the selected firm to also provide advice on how LAFCo can comply with the requirements of GASB #45 and #54.

The following is a summary of the scope of the year audit:

1. The selected firm will audit LAFCo in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards* issued by the Comptroller General of the United States. LAFCo's GPFS will be prepared by the audit firm. The GPFS will be in full compliance with GASB #34. The audit firm will render its auditor's report on the basic financial statements.
2. The audit firm shall issue a separate "management letter" that includes recommendations, if any, for improvements in internal control that are considered to be significant deficiencies or material weaknesses.
3. LAFCo staff will provide cooperation and assistance during the audit by providing information, documentation, and explanations. LAFCo staff will prepare the Management's Discussion and Analysis ("MD&A"). All other information and financial statements are the responsibility of the audit firm. The audit firm will apply limited audit procedures to MD&A and required supplementary information pertaining to each of LAFCo's funding categories.

All working papers and reports are to be retained at the auditor's expense for a minimum of three years. The audit firm will be responsible for making working papers available to LAFCo.

III. ESTIMATED TIMETABLE OF AUDIT WORK TO BE PERFORMED AND DELIVERABLE REPORTS

The audit firm shall perform the services and produce the deliverables required under this agreement in accordance with the following timeline for the audit year. The schedule is subject to modification by mutual agreement of the audit firm and the LAFCo Executive Officer:

- December 8, 2023 – Auditor to provide the Executive Officer with an audit plan and a list of required documents for interim and final fieldwork.
- January 31, 2023 – Auditor fieldwork shall be completed.
- February 28, 2023– Draft financial statements shall be submitted by the audit firm to the LAFCo Executive Officer.
- March 11, 2023 – LAFCo Executive Officer will provide Management’s Discussion and Analysis to the audit firm.
- April 2, 2023 – One (1) PDF electronic copy of the draft copy of the financial statement shall be submitted by the auditor firm to the Executive Officer for LAFCo review and comment.
- May 1, 2023 – One (1) bound and one (1) PDF electronic copy of the GPFS and Independent Auditor’s Report and the Management Letter shall be submitted to the Commission.

IV. PROPOSAL REQUIREMENTS

The following material is requested to be received by the proposal due date or the firm will not be considered.

1. **Title Page** – The title page shall show the proposal subject, the firm’s name and contact person, the firm’s California CPA License Number and Federal Identification Number.
2. **Cover Letter** – The cover letter should briefly state the auditing firm’s understanding of the work to be performed, the commitment to perform the work in the required time frame and statements as to why the firm believes it is best qualified to perform the engagement. The cover letter should also make a

statement that the firm's offer is a firm, irrevocable offer for 60 days. The cover letter should indicate whether the firm is independent with respect to LAFCo and that the firm is an Equal Opportunity Employer.

3. Table of Contents of Proposal

4. Proposer's Qualifications – The audit firm should set forth the following:

- a. **Qualifications and Related Experience of the Personnel who will Serve LAFCo** – Resumes of the partner, manager, and senior auditor should be included. Resumes should include all relevant experience, education, and CPA licenses and continuing education of the individuals over the past three years.
- b. **Prior Experience Auditing Cities, Redevelopment Agencies, Special Districts, and Other Local Governments** – Sufficient information should be provided regarding current local government audit clients and dates that the client was served. Information should be provided regarding clients that the firm serves that have received the CSMFO and GFOA awards.
- c. **Assistance in Implementation of GASB #34 and Other GASB Pronouncements** – Set forth your understanding of these accounting pronouncements and provide information on clients that you have assisted to date in implementing GASB #34, #45, #54, and others that may apply.
- d. **References of Local Government Clients** – Provide a listing of public agency clients for which the firm's local office serves.
- e. **Capabilities in General Consulting and Compliance Auditing** – Provide any other information regarding general consulting and special audits provided by the firm.

5. Approach, Scope, and Timing of the Audit

- a. **Provide, in Sufficient Detail, the Firm's Approach to the Audit** – Include procedures to be performed, tasks to be accomplished under GASB #34, tasks required as a part of the A-133 single audit, the use of statistical sampling, the utilization of computers on the audit engagement, analytical procedures that may be used, the consideration of laws and regulations, assistance required from LAFCo staff, and proposed segmentation of the

audit. Segmentation of the audit should include a breakdown of hours required to perform the audit by classification and in total for the planning and interim, GASB #34 implementation, final audit procedures including CAFR and reports preparation.

b. Provide Sufficient Information of the Firms Understanding of the Objectives and Scope of the Engagement – Specifics of the auditing standards to be followed and reports to be issued by the audit firm should be provided.

6. Maximum Fee and Hourly Rates – The maximum fees and estimated hours for the proposed audit shall be provided in the following format for fiscal year ending June 30, 2022. The fees should be inclusive of any out-of-pocket expenses incurred by the audit firm:

a. Description of Services – Include GASB #34 implementation and ongoing audit procedures for GASB #34, GASB Preparation and Management letter.

Not to exceed maximum fee (including expenses) for the fiscal year ending June 30, 2022 \$_____.

b. Hourly Rates of the Firm’s Employees – Rates should be provided by the firm for services that may be required outside the scope of the audits as follows:

Classification	Hourly Rate
Partner	\$_____
Manager	\$_____
Senior Accountant	\$_____
Staff Accountant	\$_____

7. Other Information Required in Proposal – The auditing firm shall provide a copy of its most recent peer review together with the California Society of CPAs’ acceptance of such peer review. The auditing firm shall make a positive statement that it has the required insurance policies in force in amounts of coverage for not less than \$1,000,000 for Professional Liability, Workers Compensation, Comprehensive General Liability, and Auto (Owned and Non-Owned). Prior to any commencement of audit services, the selected firm will be required to provide certificates of insurance coverage to LAFCo.

V. EVALUATION CRITERIA

Proposals will be evaluated based upon their response to the provisions of this Request for Proposal. The following will be used to evaluate responses to this proposal:

1. The firm's licensing, independence with respect to LAFCo and results of most recent peer review (mandatory requirements).
2. Qualifications and related experience of the audit team that will serve LAFCo (partner, manager, and senior auditors).
3. Experience of the firm auditing California cities, special districts, or other public agencies.
4. Prior experience of the engagement team in implementation of GASB #34.
5. References of local government clients.
6. Thoroughness of approach to conducting LAFCo's audit.
7. Demonstration of the understanding of the objectives and scope of the audit.
8. Commitment to timelines in the conduct of the audit.
9. Maximum fees to conduct the audit.

VI. OTHER INFORMATION


Firms are encouraged to contact Executive Officer Brian Spaunhurst at bspaunhurst@fresnocountyca.gov with any questions relating to this RFP.

**FRESNO LOCAL AGENCY FORMATION COMMISSION (LAFCo)
EXECUTIVE OFFICER'S REPORT**

AGENDA ITEM No. 6

DATE: November 8, 2023

TO: Fresno Local Agency Formation Commission

FROM: Brian Spaunhurst, Executive Officer 

SUBJECT: Consider Approval - Authorize the Executive Officer to initiate 56831(c) process to request the County Auditor to collect payment from the City of Huron and the City of Parlier

RECOMMENDATION: Authorize the Executive Officer to take actions described in this report

Executive Summary

Of the fifteen cities in Fresno County, the Cities of Huron and Parlier have failed to contribute to LAFCo's net budget. Pursuant to authority granted by State law, the Executive Officer requests that the Commission authorize the Executive Officer to work with the County Auditor to ensure that the contributions from both cities are collected in a timely manner. The following is a breakdown of allocations outstanding from each city:

- City of Huron: \$1,427.62
- City of Parlier: \$3,261.39

Discussion

Pursuant to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 ("CKH"), once the Commission adopts a budget for the fiscal year, LAFCo's net operating expenses are apportioned by the County Auditor pursuant to the formula in CKH.

On June 21, 2023, LAFCo staff transmitted the adopted FY 23-24 budget to County Auditor staff. County staff issued its apportionment to the 15 cities and the County on July 19, 2023.

To date, the Cities of Huron and Parlier have failed to contribute to LAFCo's net budget for the 23-24 Fiscal Year. Auditor staff has contacted both city administrators on this matter but no contribution has resulted.

CKH sec. 56831 (c) sets forth LAFCo's budgetary process:

If the county, a city, or an independent special district does not remit its required payment within 60 days, the commission may determine an appropriate method of collecting the required payment, including a request to the auditor to collect an

equivalent amount from the property tax, or any fee or eligible revenue owed to the county, city, or district.

The auditor shall provide written notice to the county, city, or district prior to appropriating a share of the property tax or other revenue to the commission for the payment due the commission pursuant to CKH.

Any expenses incurred by the commission or the auditor in collecting late payments or successfully challenging nonpayment shall be added to the payment owed to the commission.

Preliminary discussion with the County Auditor's staff has identified funds as revenue owed to the Cities of Huron and Parlier from which the LAFCo allocations can be secured.

Individuals and Agencies Receiving this Report

- Jessica S. Johnson, LAFCo Counsel
- John Kunkel, Huron Interim City Manager
- Sonia Hall, Parlier City Manager
- Oscar Garcia, CPA, Auditor-Controller/Treasurer-Tax Collector
- Angelica Arellano, Accounting & Financial Manager, Financial Reporting & Audits Division