

SAN BERNARDINO COUNTY

Audit Report

OPEN MEETINGS ACT/BROWN ACT REFORM PROGRAM

Chapter 641, Statutes of 1986; and Chapters 1136 through
1138, Statutes of 1993

July 1, 2006, through June 30, 2012



BETTY T. YEE
California State Controller

June 2017



BETTY T. YEE
California State Controller

June 19, 2017

The Honorable Robert A. Lovingood, Chairman,
Board of Supervisors
San Bernardino County
High Desert District Office
12474 Cottonwood Avenue, Suite A
Victorville, CA 92395

Dear Mr. Lovingood:

The State Controller's Office audited the costs claimed by San Bernardino County for the legislatively mandated Open Meetings Act/Brown Act Reform Program (Chapter 641, Statutes of 1986; and Chapters 1136 through 1138, Statutes of 1993) for the period of July 1, 2006, through June 30, 2012.

The county claimed \$1,122,235 for the mandated program. Our audit found that \$804,385 is allowable and \$317,850 is unallowable. The costs are unallowable primarily because the county claimed unallowable agendas, claimed unallowable fixed assets and contract services costs, and understated closed session items. The State made no payments to the county. The State will pay allowable costs claimed, totaling \$804,385, contingent upon available appropriations.

If you have any questions, please contact Jim L. Spano, Chief, Mandated Cost Audits Bureau, by telephone at (916) 323-5849.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

JVB/rg

The Honorable Robert A. Lovingood,
Chairman, Board of Supervisors

-2-

June 19, 2017

cc: The Honorable Oscar Valdez, Auditor-Controller/Treasurer/Tax Collector
San Bernardino County
Jai Prasad, Supervising Accountant III
San Bernardino County
Laura Welch, Clerk of the Board of Supervisors
San Bernardino County
Chris Hill, Principal Program Budget Analyst
Local Government Unit, California Department of Finance
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Anita Dagan, Manager
Local Government Programs and Services Division
State Controller's Office

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by San Bernardino County for the legislatively mandated Open Meetings Act/Brown Act Reform Program (Chapter 641, Statutes of 1986; and Chapters 1136 through 1138, Statutes of 1993) for the period of July 1, 2006, through June 30, 2012.

The county claimed \$1,122,235 for the mandated program. Our audit found that \$804,385 is allowable and \$317,850 is unallowable. The costs are unallowable primarily because the county claimed unallowable agendas, claimed unallowable fixed assets and contract services costs, and understated closed session items. The State made no payments to the county. The State will pay allowable costs claimed, totaling \$804,385, contingent upon available appropriations.

Background

Open Meetings Act Program

Chapter 641, Statutes of 1986, added Government Code (GC) sections 54954.2 and 54954.3. Section 54954.2 requires the legislative body of a local agency, or its designee, to post an agenda containing a brief general description of each item or business to be transacted or discussed at the regular meeting, subject to exceptions stated therein, specifying the time and location of the regular meeting. It also requires the agenda to be posted at least 72 hours before the meeting in a location freely accessible to the public. Section 54954.3 requires members of the public to be provided an opportunity to address the legislative body on specific agenda items or an item of interest that is within the subject matter jurisdiction of the legislative body. The legislation requires that this opportunity be stated on the posted agenda.

Open Meetings Act/Brown Act Reform Program

Chapters 1136 through 1138, Statutes of 1993, amended GC sections 54952, 54954.2, 54957.1, and 54957.7, expanding the types of legislative bodies that are required to comply with the notice and agenda requirements of sections 54954.2 and 54954.3. These sections also require all legislative bodies to perform additional activities related to the closed session requirements of the Brown Act.

The Commission on State Mandates (Commission) determined that the Open Meetings Act Program (October 22, 1987) and the Open Meetings Act/Brown Act Reform Program (June 28, 2001) resulted in state-mandated costs that are reimbursable under GC section 17561.

The program's parameters and guidelines establish the State mandate and define the reimbursement criteria. The Commission adopted parameters and guidelines on September 22, 1988 (last amended on November 30, 2000) for the Open Meetings Act Program, and on April 25, 2002, for the Open Meetings Act/Brown Act Reform Program. In compliance with GC section 17558, the SCO issues claiming instructions to assist local agencies and school districts in claiming mandated program reimbursable costs.

The Open Meetings Act Program was effective August 29, 1986. Commencing in fiscal year (FY) 1997-98, a local agency may claim costs using the actual time reimbursement option, the standard-time reimbursement option, or the flat-rate reimbursement option as specified in parameters and guidelines. The Open Meetings Act/Brown Act Reform Program was effective for FY 2001-02.

Based on the passage of Proposition 30 adopted by the voters on November 7, 2012, the California Department of Finance filed a request for redetermination of the Open Meetings Act/Brown Act Reform Program. On January 23, 2015, the Commission found that the Open Meetings Act/Brown Act Reform Program no longer constitutes a reimbursable state-mandated program, effective November 7, 2012.

Objectives, Scope, and Methodology

We conducted this performance audit to determine whether costs claimed represent increased costs resulting from the legislatively mandated Open meetings Act/Brown Act Reform Program for the period of July 1, 2006, through June 30, 2012.

The legal authority to conduct this audit is provided by Government Code sections 12410, 17558.5, and 17561. We did not audit the county's financial statements. We conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We limited our review of the county's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures. Our audit scope did not assess the efficiency or effectiveness of program operations.

The objectives of our audit were to determine whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

To achieve our audit objectives, we:

- Reviewed annual claims and performed analytical procedures to identify material cost components of each claim, any errors, and any unusual or unexpected variances from year-to-year;
- Completed the internal control questionnaire, and performed a walk-through of the claim preparation process to determine what information was used, who obtained it, and how it was obtained;
- Assessed whether computer-processed data provided by the claimant to support claimed costs was complete and accurate and could be relied upon;
- Traced costs claimed to supporting documentation that showed when the costs were incurred, the validity of such costs, and their relationship to the mandated activities;

- Traced blended productive hourly rate calculations for county employees to supporting documentation in the county's payroll system;
- Judgmentally selected a haphazard sample of agendas claimed under the standard-time option and the flat-rate option and reviewed sampled agendas to ensure they were consistent with reimbursement criteria; and
- Recalculated allowable costs claimed using audited data.

Conclusion

Our audit found instances of noncompliance with the requirements outlined in the Objectives section. These instances are described in the accompanying Schedule (Summary of Program Costs) and in the Findings and Recommendations section of this report.

For the audit period, the county claimed \$1,122,235 for costs of the Open Meetings Act/Brown Act Reform Program. Our audit found that \$804,385 is allowable and \$317,850 is unallowable. The State made no payments to the county. The State will pay allowable costs claimed, totaling \$804,385, contingent upon available appropriations.

**Views of
Responsible
Officials**

We issued a draft audit report on May 25, 2017. Oscar Valdez, Auditor-Controller/Treasurer/Tax Collector, responded by letter dated June 5, 2017 (Attachment), agreeing with the audit results. This final audit report includes the county's response.

Restricted Use

This report is solely for the information and use of San Bernardino County, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original signed by

JEFFREY V. BROWNFIELD, CPA
Chief, Division of Audits

June 19, 2017

**Schedule—
Summary of Program Costs
July 1, 2006, through June 30, 2012**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2006, through June 30, 2007</u>				
Standard rate	\$ 95,927	\$ 104,706	\$ 8,779	Finding 1
Flat rate	45,815	39,190	(6,625)	Finding 2
Fixed assets	39,974	-	(39,974)	Finding 3
Total program costs	<u>\$ 181,716</u>	143,896	<u>\$ (37,820)</u>	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 143,896</u>		
<u>July 1, 2007, through June 30, 2008</u>				
Standard rate	\$ 91,213	\$ 98,165	\$ 6,952	Finding 1
Flat rate	46,477	39,385	(7,092)	Finding 2
Total program costs	<u>\$ 137,690</u>	137,550	<u>\$ (140)</u>	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 137,550</u>		
<u>July 1, 2008, through June 30, 2009</u>				
Standard rate	\$ 96,718	\$ 108,930	\$ 12,212	Finding 1
Flat rate	59,784	40,733	(19,051)	Finding 2
Fixed assets	59,960	-	(59,960)	Finding 3
Total program costs	<u>\$ 216,462</u>	149,663	<u>\$ (66,799)</u>	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 149,663</u>		
<u>July 1, 2009, through June 30, 2010</u>				
Standard rate	\$ 79,241	\$ 94,795	\$ 15,554	Finding 1
Flat rate	64,715	43,975	(20,740)	Finding 2
Contract services	129,052	-	(129,052)	Finding 4
Total program costs	<u>\$ 273,008</u>	138,770	<u>\$ (134,238)</u>	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 138,770</u>		
<u>July 1, 2010, through June 30, 2011</u>				
Standard rate	\$ 70,552	\$ 76,681	\$ 6,129	Finding 1
Flat rate	60,963	43,249	(17,714)	Finding 2
Contract services	20,286	-	(20,286)	Finding 4
Total program costs	<u>\$ 151,801</u>	119,930	<u>\$ (31,871)</u>	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 119,930</u>		

Schedule (continued)

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference ¹
<u>July 1, 2011, through June 30, 2012</u>				
Standard rate	\$ 66,635	\$ 69,866	\$ 3,231	Finding 1
Flat rate	67,807	44,710	(23,097)	Finding 2
Contract services	27,116	-	(27,116)	Finding 4
Total program costs	<u>\$ 161,558</u>	114,576	<u>\$ (46,982)</u>	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 114,576</u>		
<u>Summary: July 1, 2006, through June 30, 2012</u>				
Standard rate	\$ 500,286	\$ 553,143	\$ 52,857	Finding 1
Flat rate	345,561	251,242	(94,319)	Finding 2
Fixed assets	99,934	-	(99,934)	Finding 3
Contract services	176,454	-	(176,454)	Finding 4
Total program costs	<u>\$ 1,122,235</u>	804,385	<u>\$ (317,850)</u>	
Less amount paid by the State		-		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 804,385</u>		

¹ See the Findings and Recommendations section.

Findings and Recommendations

FINDING 1— Understated standard-time option costs

The county claimed \$500,286 for preparing and posting agendas under the standard-time option for the audit period. We found that the county understated agenda preparation and posting costs, totaling \$52,857. The costs were understated because the county understated closed-session agenda items for all fiscal years during the audit period.

The following table summarizes the claimed, allowable, and understated standard-time option costs:

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
2006-07	\$ 95,927	\$ 104,706	\$ 8,779
2007-08	91,213	98,165	6,952
2008-09	96,718	108,930	12,212
2009-10	79,241	94,795	15,554
2010-11	70,552	76,681	6,129
2011-12	66,635	69,866	3,231
Total	<u>\$ 500,286</u>	<u>\$ 553,143</u>	<u>\$ 52,857</u>

Closed Session Line Items

The county claimed costs for preparing and posting the County Board of Supervisors' agenda items. For each fiscal year of the audit period, the county miscounted the agenda items for the closed session. The county did not count each closed-session agenda item and therefore understated the total number of agenda items for each fiscal year.

The county understated closed-session agenda items, totaling 1,663, during the audit period. The following table summarizes the claimed, allowable, and understated agenda items for the audit period:

Fiscal Year	Agenda Items Claimed	Agenda Items Allowable	Difference
2006-07	3,114	3,399	285
2007-08	3,201	3,445	244
2008-09	2,970	3,345	375
2009-10	2,364	2,828	464
2010-11	2,233	2,427	194
2011-12	2,083	2,184	101
Total	<u>15,965</u>	<u>17,628</u>	<u>1,663</u>

We used the revised count of total agenda items for each fiscal year in the computation of allowable costs for preparing and posting agendas for the standard-time option as follows:

	Fiscal Year						Total
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	
Number of claimed agenda items	3,114	3,201	2,970	2,364	2,233	2,083	
Standard time (hour) per agenda	0.5	x 0.5	x 0.5	x 0.5	x 0.5	x 0.5	
Total claimed hours	1,557.0	1,600.5	1,485.0	1,182.0	1,116.5	1,041.5	
Claimed productive hourly rate	61.61	x 56.99	x 65.13	x 67.04	x 63.19	x 63.98	
Total claimed costs ¹	\$ 95,927	\$ 91,213	\$ 96,718	\$ 79,241	\$ 70,552	\$ 66,635	\$ 500,286
Number of allowable agenda items	3,399	3,445	3,345	2,828	2,427	2,184	
Standard time (hour) per agenda	x 0.5	x 0.5	x 0.5	x 0.5	x 0.5	x 0.5	
Total allowable hours	1,699.5	1,722.5	1,672.5	1,414.0	1,213.5	1,092.0	
Allowable blended productive hourly rate	x 61.61	x 56.99	x 65.13	x 67.04	x 63.19	x 63.98	
Total allowable costs	\$ 104,706	\$ 98,165	\$ 108,930	\$ 94,795	\$ 76,681	\$ 69,866	\$ 553,143
Audit adjustment	\$ 8,779	\$ 6,952	\$ 12,212	\$ 15,554	\$ 6,129	\$ 3,231	\$ 52,857

Criteria

The parameters and guidelines (section IV.A—Agenda Preparation and Posting) state:

1. Prepare a single agenda for a regular meeting of a legislative body of a local agency or school district containing a brief description of each item of business to be transacted or discussed at a regular meeting, including items to be discussed in closes session, and citing the time and location of the regular meeting. (Gov. Code, Section 54954.2 subd. (a).)
2. Post a single agenda 72 hours before a meeting in a location freely accessible to the public. Further, every agenda must state that there is an opportunity for members of the public to comment on matters that are within the subject matter jurisdiction of the legislative body, subject to exceptions stated therein. (Gov. Code, Sections 54954.2 subd. (a), and 54954.3 subd. (a).)

The parameters and guidelines (section V.A.2—Standard Time) state:

- a. Main Legislative Body Meetings of Counties and Cities
List the meeting names and dates. For each meeting, multiply the number of agenda items, excluding standard agenda items such as “adjournment”, “call to order”, “flag salute”, and “public comments”, by 30 minutes and then by the blended productive hourly rate of the involved employees.

Recommendation

No recommendation is applicable for this audit, as the Open Meetings Act/Brown Act Reform program is no longer mandated.

**FINDING 2—
Unallowable flat-rate
option costs**

The county claimed \$345,561 for preparing and posting agendas under the flat-rate option for the audit period. We found that \$251,242 is allowable and \$94,319 is unallowable. The costs are unallowable because the county claimed reimbursement for unallowable agendas that did not meet the reimbursement criteria.

The following table summarizes the claimed, allowable, and unallowable flat-rate option costs:

<u>Fiscal Year</u>	<u>Amount Claimed</u>	<u>Amount Allowable</u>	<u>Audit Adjustment</u>
2006-07	\$ 45,815	\$ 39,190	\$ (6,625)
2007-08	46,477	39,385	(7,092)
2008-09	59,784	40,733	(19,051)
2009-10	64,715	43,975	(20,740)
2010-11	60,963	43,249	(17,714)
2011-12	67,807	44,710	(23,097)
Total	<u>\$ 345,561</u>	<u>\$ 251,242</u>	<u>\$ (94,319)</u>

Unallowable Agendas

The county claimed costs for preparing and posting agendas for various commissions, committees, councils and advisory boards. We found that some agendas did not meet the reimbursement criteria outlined in the parameters and guidelines. The unallowable agendas did not contain one or more of the following requirements stated in the parameters and guidelines:

- Time, location, or date of the scheduled meeting; and
- Public comment option

We performed 100% testing for agendas claimed under the flat-rate option. The following table summarizes the claimed, allowable, and overstated agendas for the audit period:

<u>Fiscal Year</u>	<u>Agendas Claimed</u>	<u>Agendas Allowable</u>	<u>Difference</u>
2006-07	325	278	(47)
2007-08	308	261	(47)
2008-09	386	263	(123)
2009-10	415	282	(133)
2010-11	382	271	(111)
2011-12	411	271	(140)
Total	<u>2,227</u>	<u>1,626</u>	<u>(601)</u>

We used the revised count of allowable agendas for each fiscal year to compute allowable costs for preparing and posting agendas for the flat-rate option as follows:

	Fiscal Year						Total
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	
Claimed agendas	325	308	386	415	382	411	
Uniform cost allowance	x 140.97	x 150.90	x 154.88	x 155.94	x 159.59	x 164.98	
Total claimed costs	<u>\$ 45,815</u>	<u>\$ 46,477</u>	<u>\$ 59,784</u>	<u>\$ 64,715</u>	<u>\$ 60,963</u>	<u>\$ 67,807</u>	<u>\$ 345,561</u>
Allowable agendas	278	261	263	282	271	271	
Uniform cost allowance	x 140.97	x 150.90	x 154.88	x 155.94	x 159.59	x 164.98	
Total allowable costs	<u>\$ 39,190</u>	<u>\$ 39,385</u>	<u>\$ 40,733</u>	<u>\$ 43,975</u>	<u>\$ 43,249</u>	<u>\$ 44,710</u>	<u>\$ 251,242</u>
Audit adjustment	<u>\$ (6,625)</u>	<u>\$ (7,092)</u>	<u>\$ (19,051)</u>	<u>\$ (20,740)</u>	<u>\$ (17,714)</u>	<u>\$ (23,097)</u>	<u>\$ (94,319)</u>

Criteria

The parameters and guidelines (section IV.A—Agenda Preparation and Posting) state:

1. Prepare a single agenda for a regular meeting of a legislative body of a local agency or school district containing a brief description of each item of business to be transacted or discussed at a regular meeting, including items to be discussed in closes session, and citing the time and location of the regular meeting. (Gov. Code, Section 54954.2 subd. (a).)
2. Post a single agenda 72 hours before a meeting in a location freely accessible to the public. Further, every agenda must state that there is an opportunity for members of the public to comment on matters that are within the subject matter jurisdiction of the legislative body, subject to exceptions stated therein. (Gov. Code, Sections 54954.2 subd. (a), and 54954.3 subd. (a).)

The parameters and guidelines (section V.A.3—Flat Rate) requires claimants to list the meeting names and dates and multiply the number of meetings by the uniform costs allowance allowable for each fiscal year.

Recommendation

No recommendation is applicable for this audit, as the Open Meetings Act/Brown Act Reform program is no longer mandated.

**FINDING 3—
Unallowable fixed
assets costs**

The county claimed fixed assets costs totaling \$99,934 for the audit period. We found that the entire amount claimed is unallowable. The costs are unallowable because the county claimed fixed assets costs that were discretionary and not mandated.

The following table summarizes the claimed, allowable, and unallowable fixed assets costs for the audit period:

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
2006-07	\$ 39,974	\$ -	\$ (39,974)
2008-09	59,960	-	(59,960)
Total	<u>\$ 99,934</u>	<u>\$ -</u>	<u>\$ (99,934)</u>

The county claimed costs for the purchase and maintenance of the SIRE software, which the county used for the preparation of the Board of Supervisors’ agendas. The software replaced the county’s previous in-house system.

We found that claimed costs are unallowable because they are not required or necessary to comply with the mandate. Allowable costs are those that are required to implement the reimbursable activities. The parameters and guidelines do not contain a requirement for local agencies to implement any specific software program for the purposes of performing reimbursable activities.

Criteria

The parameters and guidelines (section V.B.4—Fixed Assets and Equipment) state:

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, deliver costs, and installation costs. If the fixed asset or equipment is also used for purpose other than the reimbursable activities, only the pro-rata portion of the purchase prices used to implement the reimbursable activities can be claimed.

Recommendation

No recommendation is applicable for this audit, as the Open Meetings Act/Brown Act Reform program is no longer mandated.

**FINDING 4—
Unallowable contract
services costs**

The county claimed contract services costs totaling \$176,454 during the audit period. We found that the entire amount claimed is unallowable. The costs are unallowable because the county claimed contract services costs that were discretionary and not mandated.

The following table summarizes the claimed, allowable, and unallowable contract services costs for the audit period:

Fiscal Year	Amount Claimed	Amount Allowable	Audit Adjustment
2009-10	\$ 129,052	\$ -	\$ (129,052)
2010-11	20,286	-	(20,286)
2011-12	27,116	-	(27,116)
Total	<u>\$ 176,454</u>	<u>\$ -</u>	<u>\$ (176,454)</u>

The county claimed costs for contracted services for the annual maintenance of the SIRE software, which the county used for the preparation of the Board of Supervisors' agendas. The software replaced the county's previous in-house system.

We found that claimed costs are unallowable because they are not required or necessary to comply with the mandate. Allowable costs are those that are required to implement the reimbursable activities. The parameters and guidelines do not contain a requirement for local agencies to implement any specific software program for the purposes of performing reimbursable activities.

Criteria

The parameters and guidelines (section V.B.3—Contract Services) state:

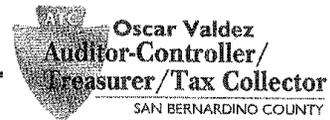
Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contact consultant and attorney invoices with the claim and a description of the contract scope of services.

Recommendation

No recommendation is applicable for this audit, as the Open Meetings Act/Brown Act Reform program is no longer mandated.

**Attachment—
County’s Response to
Draft Audit Report**

**AUDITOR-CONTROLLER/
TREASURER/TAX COLLECTOR**



- 268 West Hospitality Lane, Fourth Floor
San Bernardino, CA 92415-0018 • (909) 387-8322 • Fax (909) 890-4045
- 266 West Hospitality Lane, First Floor
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Matt Brown
Assistant Auditor-Controller/Treasurer/Tax Collector

John Johnson
Assistant Auditor-Controller/Treasurer/Tax Collector

June 5, 2017

Jim L. Spano, Chief, Mandated Cost Audits Bureau
Office of the State Controller
Division of Audits
Sacramento, CA, 94250-5874

RE: **Response to Draft Audit Report**
Open Meeting Act/Brown Act Reform Program - Chapter 641, Statutes of 1986 and
Chapters 1136 through 1138, Statutes of 1993

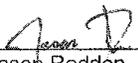
Dear Mr. Spano:

We have reviewed the State Controller's draft audit report for the above mandated program dated May 25, 2017. The County review has been completed and we concur with the findings and recommendations proposed in the Open Meetings Act/Brown Act Reform Program draft audit, July 1, 2006 through June 30, 2012.

If you have any questions, please feel free to call me at (909) 382-3191.

Sincerely,

Oscar Valdez
Auditor-Controller/Treasurer/Tax Collector
San Bernardino County

By: 
Jason Redden
Management Services Manager

OV:JC:JR:adp

Attachments

**State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250-5874**

<http://www.sco.ca.gov>