



Memo

To: Board of Directors
From: Larrie Ann Davis
Date: December 18, 2018
Subject: Reorganization of Board of Directors and District Staff

Following is the current organization of the Board of Directors and District Staff. With the recent election, it is a good time to review the organization and make changes if the Board so desires. Last month President Bracher requested information on the actual cost of the annual audit. This information is attached.

- President: Connie S. Bracher
- Vice President: Robert Kinzel

ACWA-JPIA

- Director: Steven C. Farrell
- Alternate: Alan E. Clanin

District Staff

- General Manager and Secretary to the Board: Alan E. Clanin
- General Counsel: Ronald Van Blarcom
- District Engineers: Albert A. Webb Associates
- District Auditor: Scott Manno of Rogers, Anderson, Malody and Scott (attached is information regarding their fee summary)
- Financial Consultant: Nathan Statham
- Acting Secretary in the Absence of the Secretary: Larrie Ann Davis

The staff serves at the pleasure of the Board and can be changed at any time by the Board of Directors.

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Rogers, Anderson, Malody and Scott (RAMS) currently provide the District with an "Engagement Letter" each year for audit services. This letter provides the scope of the audit and what is provided by the District and what is provided by RAMS. RAMS internal budget for the District audit is \$24,000 annually. They attempt annually to stay below the \$24,000 mark.

Scott Manno of Rogers, Anderson, Malody & Scott (RAMS) provided the District with our audit costs for fiscal years ending 2014 through 2018. The District verified these amounts and added prior years ending 2008-2013. In addition, Mr. Manno provided RAMS' actual costs for the prior three years; RAMS changed billing systems and only has three years of information available to them. The actual cost was considerably higher than the billed cost for the three years recorded.

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CVWD
Fee summary

	<u>Billed</u>	<u>Cost</u>
2018	\$ 23,748	\$ 23,748
2017	21,600	29,816
2016	23,000	30,494
2015	22,500	*
2014	22,000	*
2013	23,000	*
2012	22,500	*
2011	22,500	*
2010	21,600	*
2009	27,440	*
TOTAL:	\$ 229,888.00	\$ 84,058
AVG ANNUAL:	\$ 22,988.80	\$ 28,019.33

Comments

Still need to complete the SCR, we usually don't bill separate for this. Most likely another another \$500 - \$800

* Not in our new billing system