



SUISUN MARSH RECLAMATION DISTRICT WORKSHOP

New state requirements

STATE CONTROLLER'S OFFICE FINANCIAL REPORTING REQUIREMENTS

Who must file?

All local public agencies!

When is it due?

7 months after the close of the fiscal year

How and where to file?

Online at <https://lgrsonline.sco.ca.gov/account/login>

or U.S. Mail to the California State Controller's office at

California State Controller's Office

Local Government Programs and Services Division

Local Government Reporting Section- Special Districts Unit

P.O. Box 942850

Sacramento, CA 94250-5875

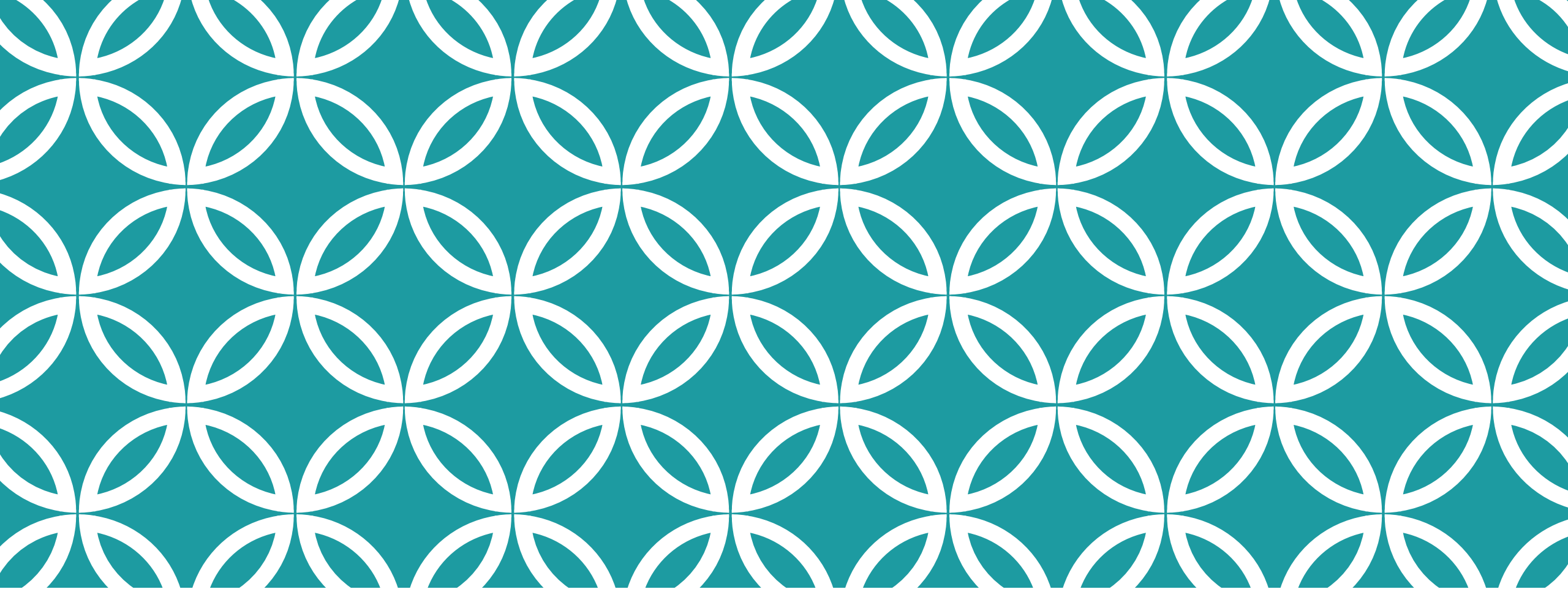
SCO'S FINANCIAL REPORTING REQ. CONT.

What must be reported?

- General information about the district
- Statement of revenues and expenditures
- A balance sheet
- Appropriation Limit Information, if applicable
- Annual compensation of officers and employees, if applicable
- Independent Financial Audit or audited Financial Statements, if either are available.

What happens if you don't?

- SCO can engage an accountant, at the District's expense, and perform its own audit



WHAT ELSE IS REQUIRED?



DISTRICT AUDIT

Must conduct an annual audit or request a multiyear audit as follows:

- Request permission from County Auditor-Controller and be approved by Board of Supervisors to replace an annual audit may with a biennial audit covering a 2-year period or, if annual budget does not exceed \$60,000, a five-year audit period

Annual budgets or Statements of Revenue/Expenditures should be submitted to County ACO no later than Sept. 30th of each year

Must now submit the audit to LAFCO

DISTRICT WEBSITE

Each district must establish and maintain an Internet Website by January 1, 2020 unless it has adopted a resolution declaring that to do so would constitute a hardship.

If there is a website, it must contain:

- Information on annual compensation of officers and employees as submitted to the SCO which can be as simple as including a link to the Controller's Government Compensation in California website
- As of January 1, 2019, all agendas required by the Brown Act must be posted
- Catalog of enterprise systems*

COMPENSATION?

For those districts that provide compensation in **any form** to its legislative body (e.g., salary, stipend, or reimbursement for actual or necessary expenses) then all local officials must receive Ethics Training, referred to as AB 1234 Training.

- This can be taken online at: <http://localethics.fppc.ca.gov/login.aspx>

If reimbursements are provided, districts must have a written policy.

If board members or employees are reimbursed for individual charges over \$100, must prepare an annual disclosure.

CONFLICT OF INTEREST POLICY

A local agency's conflict of interest code must reflect the current structure of the organization and properly identify officials and employees who should be filing Statements of Economic Interests ([Form 700s](#)). A code tells public officials, governmental employees, and consultants what financial interests they must disclose on their Form 700s. It helps provide transparency in local government as required under the Political Reform Act.

PREVAILING WAGE LAWS

California's Prevailing Wage Law, codified at [California Labor Code sections 1720 et seq.](#), provides that contractors and subcontractors performing work on state, municipal or local public works projects with a value of over \$1,000 pay their workers not less than the general prevailing rate of per diem wages for work of a similar character in the locality in which the public work is performed as set by the California Department of Industrial Relations ("DIR").

DISTRICT ELECTIONS

As a general rule, trustees are elected by mail-ballot elections on the first Tuesday after the first Monday in November in each odd numbered year. Once an election is called, a district solicits nominations under WC 50731.5.

Board of Supervisors appoints an election board consisting of three landowners (or legal representative of the land owners) to serve as inspector and two judges.

Election are to be held on the first Tuesday after the first Monday in November in each odd-number year.

The election board members will take an oath, count the votes cast, issue the certificates of election to the persons elected, place the counted ballots in a sealed envelope and forward them to the clerk of the board as required by law. (Water Code sections 50750 and 57752.)

NOMINATIONS OF TRUSTEES

Water Code section 50731.5 provides:

(a) Nominations for the office of trustee shall be made by petition filed with the secretary not earlier than 75 days or later than 5 p.m. on the 54th day before the election.

(b) The petition shall be signed as follows:**(1)** If there are 15 or more qualified voters in the district, by five or more qualified voters.

(2) If there are less than 15 qualified voters in the district, by one or more qualified voters.

(c) Notice that the petitions may be received shall be published once by the secretary at least seven days prior to the final date for receiving petitions. If the election includes the balance of an unexpired term, the notice shall state that the petition must indicate whether the nomination is for that unexpired term. The notice shall be published in a newspaper in each county in which any of the district lands are situated, if any newspaper is published therein, and if not, in a newspaper having general circulation therein.

QUESTIONS?



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