

CHRISTINE L. COHEN  
AUDITOR-CONTROLLER

COUNTY OF VENTURA  
800 SOUTH VICTORIA AVE.  
VENTURA, CA 93009-1540



ASSISTANT  
AUDITOR-CONTROLLER  
JEFFERY S. BURGH

CHIEF DEPUTIES  
SANDRA BICKFORD  
BARBARA BEATTY  
JOANNE McDONALD  
VALERIE BARRAZA

March 26, 2013

Honorable Board of Supervisors  
County of Ventura  
800 South Victoria Avenue  
Ventura, CA 93009

**SUBJECT: Receive and File the Auditor's Report on the Statement of Money in County Treasury, Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*, and Auditor's Communication with Those Charged with Governance**

**RECOMMENDATION:** Receive and file.

**FISCAL/MANDATES IMPACT:** None.

**DISCUSSION:**

Government Code Section 26920(b) prescribes that the Auditor-Controller annually audit the Statement of Money in County Treasury (Statement) prepared by the Treasurer-Tax Collector. The purpose of the audit is to verify whether the Statement presents fairly the cash and investments deposited with the Treasurer. This audit was performed as of June 29, 2012, and \$1,682,351,548 was on deposit with the Treasurer. In our opinion (Exhibit 1), the Statement referred to above (Exhibits 2 and 3) presents fairly, in all material respects, the cash and investments deposited with the Treasurer as of June 29, 2012.

We also considered the Treasury's internal control over financial reporting and evaluated compliance and other matters for the purpose of expressing our opinion on the Statement (Exhibit 4), including a status of prior year findings (Exhibit 5).

In addition, SAS 114 requires that auditors communicate with those charged with governance certain significant matters related to the audit. SAS 114 uses the term *those charged with governance* to refer to those with responsibility for overseeing the strategic direction of the entity and obligations related to the accountability of the entity, including overseeing the entity's financial reporting process. The attached report

Honorable Board of Supervisors

March 26, 2013

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entitled *Auditor's Communication with Those Charged with Governance* discloses those matters to the County's Board of Supervisors (Exhibit 6).

This item has been reviewed by the Treasurer-Tax Collector, County Executive Office, and County Counsel.

If you have any questions, please call me at 654-3151.

Sincerely,



CHRISTINE L. COHEN  
Auditor-Controller

Exhibits:

- Exhibit 1 – Auditor's Report
- Exhibit 2 – Statement of Money in County Treasury
- Exhibit 3 – Notes to the Statement of Money in County Treasury
- Exhibit 4 – Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*
- Exhibit 5 – Status of Prior Year Findings
- Exhibit 6 – Auditor's Communication with Those Charged with Governance

cc: Honorable Steven Hintz, Treasurer-Tax Collector  
Michael Powers, County Executive Officer  
Leroy Smith, County Counsel



CHRISTINE L. COHEN  
AUDITOR-CONTROLLER

COUNTY OF VENTURA  
800 SOUTH VICTORIA AVE.  
VENTURA, CA 93009-1540



**EXHIBIT 1**  
**ASSISTANT**  
**AUDITOR-CONTROLLER**  
JEFFERY S. BURGH

**CHIEF DEPUTIES**  
SANDRA BICKFORD  
BARBARA BEATTY  
JOANNE McDONALD  
VALERIE BARRAZA

## **AUDITOR'S REPORT**

### **Statement of Money in County Treasury**

To the Honorable Board of Supervisors  
County of Ventura, California:

The Auditor-Controller's Office, in accordance with Government Code Section 26920, has audited the accompanying Statement of Money in County Treasury (Statement) as of June 29, 2012. This Statement is the responsibility of the Treasury's management. Our responsibility is to express an opinion on the Statement based on our audit.

Except as discussed in the following paragraph, we conducted our audit in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In connection with the audit contained herein, certain disclosures are necessary pursuant to *Government Auditing Standards*. As required by various statutes within the California Government Code, county auditor-controllers are mandated to perform certain accounting, auditing, and financial reporting functions. These activities, in themselves, necessarily impair *Government Auditing Standards'* independence standards. Specifically, "audit organizations must not audit their own work or provide nonaudit services in situations in which the nonaudit services are significant or material to the subject matter of the audits." Although the Office of Auditor-Controller is statutorily obligated to maintain the accounts of departments, districts, or funds that are contained within the County Treasury, we believe that the following safeguards and division of responsibility exist. The Ventura County Auditor-Controller is an elected official and, as such, is independent from the County's management structure. Also, the internal audit staff, having the responsibility to perform audits, resides in a stand-alone division of the Auditor-Controller's Office and has no other responsibility of the accounts and records being audited. Therefore, the reader of this report can rely on the information contained herein.

As discussed in Note 2, the Statement presents only the cash and investments in the County Treasury and does not purport to, and does not, present fairly the financial position of the County of Ventura, California, as of June 29, 2012, in conformity with accounting principles generally accepted in the United States of America.

As also discussed in Note 2, the accompanying Statement has been prepared on a modified cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, to present the cash and investments deposited with the Treasurer as of June 29, 2012. Using this basis of accounting, the balance in the accompanying Statement does not reflect outstanding checks totaling \$18,066,922.

In our opinion, except for the disclosure required by *Government Auditing Standards* as noted above, the Statement referred to above presents fairly, in all material respects, the cash and investments deposited with the Treasurer as of June 29, 2012, on the basis of accounting described in Note 2.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 12, 2013, on our consideration of the Treasury's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Sincerely,



CHRISTINE L. COHEN  
Auditor-Controller

February 12, 2013

cc: Honorable Steven Hintz, Treasurer-Tax Collector  
Michael Powers, County Executive Officer  
Depositors in County Treasury





**Ventura County California**  
**Statement of Money in County Treasury**  
**At Close of Business 06/29/12**  
**Modified Cash Basis**

EXHIBIT 2

*In accordance with Div. 2, Article 2, Sections 26920 and 26922 of the Government Code, The Auditor conducted a count of the money in the County Treasury, as of the close of business on the date stated above, the detail of which is represented by the following:*

	General Ledger	Market Value of Investments per Wells Fargo*
Treasury Currency	\$ 3,500.00	\$ 3,500.00
Registered Bonds/Coupons	\$ -	
Certificate of Time Deposit	\$ -	\$ - *
Government Securities & Agencies	\$ 1,384,917,705.15	\$ 1,388,466,861.02 *
Local Agency Investment Fund	\$ 25,000,000.00	\$ 25,000,000.00 *
Repurchase Agreement	\$ -	\$ - *
Bankers Acceptance	\$ -	\$ - *
Negotiable Certificate of Deposit	\$ -	\$ - *
Commercial Paper	\$ 176,166,263.89	\$ 176,228,570.00 *
Medium Term Notes	\$ 64,548,337.75	\$ 63,640,916.85 *
Teeter Funding Note	\$ -	
Demand	\$ 31,715,740.74	\$ 31,715,740.74
Coupon Transit	\$ -	
Registered Bonds/Coupons Liabilities	\$ -	
<b>Sub Total</b>	\$ 1,682,351,547.53	\$ 1,685,055,588.61
Outstanding Treasurer's Checks	\$ -	\$ -
<b>Total Fund Balance</b>	\$ 1,682,351,547.53	\$ 1,685,055,588.61

STEVEN HINTZ, Treasurer-Tax Collector

By:   


Dated: 

**VENTURA COUNTY TREASURY  
NOTES TO THE STATEMENT OF MONEY IN COUNTY TREASURY  
AS OF JUNE 29, 2012**

**1. DESCRIPTION OF THE REPORTING ENTITY**

The office of the Ventura County Treasurer is governed by the Board of Supervisors of the County of Ventura and is administered by the Treasurer, an elected official. The Treasurer is responsible for the safekeeping and investment of funds for the County, school districts, and special districts.

The accompanying Statement of Money in County Treasury (Statement of Money) separately reports deposits and investments included in the Comprehensive Annual Financial Report of the County of Ventura. The Statement of Money does not include cash and investments for the Ventura County Employees' Retirement Association, the Supplemental Retirement System, and other funds held in trust outside the County Treasury. For additional disclosure information please refer to the latest publication of the County Comprehensive Annual Financial Report.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Statement of Money is presented on the modified cash basis, which is a comprehensive basis of accounting other than generally accepted accounting principles. Under the modified cash basis, disbursements are recognized when paid by the bank rather than at the time checks are issued. Interest earned on pooled investments is allocated quarterly to the appropriate funds based on each fund's respective average daily balance for that quarter.

The Statement of Money presents only the cash and investments in the County Treasury and is not intended to present fairly the financial position of the County of Ventura.

**3. EXTERNAL INVESTMENT TRUST**

The County Treasurer's investment pool is comprised of internal and external investment pool participants. The internal pool participants include the funds and component units of the reporting entity and are reported in the various County funds. The external pool participants include legally separate entities, which are not part of the sponsor's reporting entity.

The external investment pool includes both voluntary and involuntary participants for which cash and investments are held by the County Treasurer. The total percentage share of the Treasurer's pool related to the involuntary participants is approximately 41 percent. Legal provisions require certain special districts to participate in the County Treasurer's investment pool including public school districts, cemetery districts, recreation and park districts, and the Air Pollution Control District.

The financial reporting for these governmental entities, which are independent of the County Board, is limited to the total amount of cash and investments and other assets, and the related fiduciary responsibility of the County for disbursement of these assets. Activities of the school districts and special districts are administered by their own separate boards. Effective January 1, 1998, activities of the County's consolidated courts are governed by the State of California. The County Auditor-Controller makes disbursements upon the request of the responsible school and self-governed district officers and the presiding judge of the consolidated courts.

**VENTURA COUNTY TREASURY  
NOTES TO THE STATEMENT OF MONEY IN COUNTY TREASURY  
AS OF JUNE 29, 2012**

The County Board of Supervisors has no effective authority to govern, manage, approve budgets, assume financial accountability, establish revenue limits, nor to appropriate surplus funds available in these entities. Therefore, these entities are not financially accountable to the County.

**4. CASH AND INVESTMENTS**

The County's Investment Policy Statement (IPS), which is more restrictive than required by California Government Code Section 53635, stipulates the type, maturity limit, credit rating, and diversification of securities comprising the investment pool. The objectives of the IPS are safety of principal, maintenance of liquidity, and earning a competitive rate of return.

Investments permitted by the IPS include obligations of the U.S. Treasury, agencies and instrumentalities, or commercial paper rated A-1 or better by Standard and Poor's Corporation or P-1 by Moody's Commercial Paper Record, bankers' acceptances, repurchase agreements, corporate notes, negotiable certificates of deposit, obligations of the State of California, and obligations of any local agency within California.

The County is not registered with the SEC as an investment company. Market value calculations at fiscal year-end are based on values provided by the County's investment custodian. No guarantees have been provided during the period to support the value of shares in the pool. Investment earnings are allocated on the average daily balance in the Treasury's pool for the calendar quarter. The earnings are distributed to participants twice per quarter as cash is received. The market value of the participants' position in the pool is the same as the value of the pool shares. The method used to determine the value of participants' shares sold and redeemed is based on the book value of participants' daily average balances in the Treasury's pool for the calendar quarter. The total percentage share of the Treasurer's pool related to the involuntary participants is approximately 41 percent.

As permitted by Government Code Section 53635, the cash balances of substantially all funds are pooled and invested by the County Treasurer for the purpose of increasing interest earnings through investment activities.

**Deposits**

At June 29, 2012, the carrying amount of the County's deposits was \$31,715,740.74 and total bank balances amounted to \$29,841,468.80. The difference was due to net timing differences of \$1,874,271.94. Of the bank balances, \$250,000 was covered by federal depository insurance and \$29,591,468.80 was uninsured. The total bank balance reflects a need to keep funds available for cash flow purposes. The uninsured deposits were held by a financial institution, which is legally required by the California Government Code (GC) to collateralize the County's deposits by pledging government securities or first trust deed mortgage notes. In accordance with GC 53652, the market value of the pledged securities and first trust deed mortgage notes must be at least 110 percent and 150 percent of the County's deposits, respectively, as provided for in the County's Contract for Deposit of Moneys.

**VENTURA COUNTY TREASURY**  
**NOTES TO THE STATEMENT OF MONEY IN COUNTY TREASURY**  
**AS OF JUNE 29, 2012**

Investments

The County's investments at June 29, 2012, are summarized below (in thousands):

Amounts Invested in Pooled Treasury Fund:	Cost	Market Value	Weighted Average Maturity (Years)	Weighted Average Maturity (Days)
U.S. Agency Obligations	\$ 1,384,918	\$ 1,388,467	1.04	381
Commercial Paper	176,166	176,228	0.25	93
Medium Term Corporate Notes	64,548	63,641	.59	215
LAIF	25,000	25,000		
Total Investments	\$ 1,650,632	\$ 1,653,336	0.92	338

The County investment pool maintains an investment in the State of California Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. At June 29, 2012, the County's investment in LAIF was \$25,000,000, which approximates fair value and is the same as the value of the pool shares, which is determined on an amortized cost basis.

A summary of the interest rate percentage range and the maturity range at June 29, 2012, of investments held by the County Treasurer is as follows:

Investments	Interest Rate Range (Yield Rate)	Interest Rate Range (Coupon Rate)	Maturity Range
LAIF	0.358 – 0.408	0.377	Day-to-Day
Commercial Paper	0.300 – 0.381	0.300 – 0.380	07/12/12 – 12/27/12
U.S. Agency Obligations	0.181 – 1.822	0.125 – 4.500	08/10/12 – 03/16/15
Medium Term Corporate Notes	0.436 – 0.630	2.800 – 5.450	01/08/13 – 05/01/13

Interest Rate Risk

Through its IPS, the County manages its exposure to market value losses arising from increasing interest rates by limiting the weighted average maturity of the investment pool's holdings to 375 days. At June 29, 2012, the weighted average maturity of the investment pool was 338 days.



**VENTURA COUNTY TREASURY**  
**NOTES TO THE STATEMENT OF MONEY IN COUNTY TREASURY**  
**AS OF JUNE 29, 2012**

Credit Risk

State law and the IPS limit investments in commercial paper to those with the rating of A-1 or better by Standard & Poor's or P-1 by Moody's Investors Service. State law limits investment in medium term notes to a rating of A or better by Standard & Poor's or Moody's Investors Service; the IPS limits the ratings to the top three note rates (Moody's designates AAA, A2, A, Standard & Poor's designates (AAA, AA, A). The County does not have credit limits on government agency securities. Certificates of deposit are required to be insured by the FDIC.

Concentration of Credit Risk

State law and the IPS limit investments in commercial paper to 40% of the investment pool and 10% of the investment pool per issuer. State law limits investments in medium term notes to 30% of the investment pool; the IPS limit is 5% of the investment pool. The following is a summary of the credit quality distribution and concentration of credit risk as a percentage of the investment pool's market value at June 29, 2012.

Investments at June 29, 2012	Standard & Poor's	Moody's	% of Investment Pool
Federal Home Loan Banks	AA+	Aaa	28.47%
Federal National Mortgage Association	AA+	Aaa	27.41%
Federal Home Loan Mortgage Corporation	AA+	Aaa	16.81%
Federal Farm Credit Banks	AA+	Aaa	11.29%
General Electric Capital Corporation	A-1+	P-1	10.66%
Medium Term Corporate Notes	AA+	A1	3.85%
LAIF	NA	NA	1.51%
			<u>100.00%</u>

CHRISTINE L. COHEN  
AUDITOR-CONTROLLER

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EXHIBIT 4  
ASSISTANT  
AUDITOR-CONTROLLER  
JEFFERY S. BURGH

CHIEF DEPUTIES  
SANDRA BICKFORD  
BARBARA BEATTY  
JOANNE McDONALD  
VALERIE BARRAZA

**AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Honorable Board of Supervisors  
County of Ventura, California:

The Auditor-Controller's Office, in accordance with Government Code Section 26920, has audited the Statement of Money in County Treasury (Statement) as of June 29, 2012, and has issued our report thereon dated February 12, 2013. Our report included a modified auditing standards compliance statement to disclose issues related to our independence and separate paragraphs describing that the Statement presents on a modified cash basis, a comprehensive basis of accounting other than generally accepted accounting principles, only the cash and investments in the County Treasury. Except as discussed in the preceding sentence, we conducted our audit in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Treasury management is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Treasury's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the Statement, but not for the purpose of expressing an opinion on the effectiveness of the Treasury's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Treasury's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Statement will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Treasury's Statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, and contracts, noncompliance with which could have a direct and material effect on the determination of the financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to Treasury management in a separate letter dated March 26, 2013.

This report is intended solely for the information and use of Treasury management, the County Board of Supervisors, the County Executive Office, and depositors in the County Treasury and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



CHRISTINE L. COHEN  
Auditor-Controller

February 12, 2013

cc: Honorable Steven Hintz, Treasurer-Tax Collector  
Michael Powers, County Executive Officer  
Depositors in County Treasury

**STATUS OF PRIOR YEAR FINDINGS**  
**Statement of Money in County Treasury**  
**As of June 29, 2012**

**Prior Year Finding 2011-01: Inappropriate Application of the Basis of Accounting**

**Prior Year Condition:** The Statement of Money in County Treasury was initially presented without proper adjustment of material misstatements.

**Status of Corrective Action:** Implemented.



CHRISTINE L. COHEN  
AUDITOR-CONTROLLER

COUNTY OF VENTURA  
800 SOUTH VICTORIA AVE.  
VENTURA, CA 93009-1540



EXHIBIT 6  
ASSISTANT  
AUDITOR-CONTROLLER  
JEFFERY S. BURGH

CHIEF DEPUTIES  
SANDRA BICKFORD  
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JOANNE McDONALD  
VALERIE BARRAZA

## AUDITOR'S COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

To the Honorable Board of Supervisors  
County of Ventura, California:

The Auditor-Controller's Office, in accordance with Government Code Section 26920, has audited the Statement of Money in County Treasury (Statement) as of June 29, 2012. Professional standards require that we provide you with information about our responsibilities under *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter provided to you dated June 19, 2012. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Treasury are described in Note 2 to the Statement. No new accounting policies were adopted and the application of existing policies was not changed during 2012. We noted no transactions entered into by the Treasury during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the Statement in the proper period.

Accounting estimates are an integral part of the Statement prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the Statement and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Statement was the fair value of investments.

Management's estimate of the fair value of investments is based on values provided by the County's investment custodian as described in Note 4 to the Statement. We evaluated the key factors and assumptions used to develop the fair value of investments in determining that it is reasonable in relation to the Statement.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We did not identify any such misstatements.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the Statement or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated February 12, 2013.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Treasury's Statement or a determination of the type of auditor's opinion that may be expressed on the Statement, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year as the auditors of the Statement. However, these discussions occurred in the normal course of our professional relationship and our engagement to perform this audit was not contingent upon our responses during those discussions.

Independence

*Government Auditing Standards* require independence for all audits. There are circumstances that, in our professional judgment, may be reasonably thought to bear on our independence because of the Auditor-Controller's statutory obligation to maintain the accounts of departments, districts, or funds that are contained within the County Treasury. However, we believe that the following safeguards and division of responsibility exist. The Auditor-Controller is an elected official and, as such, is independent from the County's management structure. Also, the internal audit staff, having the responsibility to perform audits, resides in a stand-alone division of the Auditor-Controller's Office and has no other responsibility of the accounts and records being audited. Therefore, we have given significant consideration to these circumstances in reaching our conclusion that the results of our audit can be relied upon.

This information is intended solely for the use of the County Board of Supervisors, the County Executive Office, and Treasury management and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,



CHRISTINE L. COHEN  
Auditor-Controller

February 12, 2013

cc: Honorable Steven Hintz, Treasurer-Tax Collector  
Michael Powers, County Executive Officer