



**VENTURA COUNCIL  
OF GOVERNMENTS**

**AGENDA**

**Thursday, September 12, 2019 - 5:00 p.m.  
City of Camarillo, Council Chambers  
601 Carmen Drive, Camarillo, CA 93010**

AGENDA REPORTS AND OTHER DISCLOSABLE PUBLIC RECORDS RELATED TO OPEN SESSION AGENDA ITEMS ARE AVAILABLE ON THE VCOG WEBSITE UNDER AGENDA AND MINUTES AT [WWW.VENTURACOG.ORG](http://WWW.VENTURACOG.ORG) AND AT THE PRINCIPAL VCOG BUSINESS OFFICE LOCATED AT 33 EAST HIGH STREET, SUITE 200, MOORPARK, CALIFORNIA BY APPOINTMENT DURING REGULAR BUSINESS HOURS, MONDAY THROUGH FRIDAY, 9:00 A.M. TO 4:00 P.M. Call 805 217-9448.

- 1. CALL TO ORDER AND FLAG SALUTE
- 2. ROLL CALL
- 3. PUBLIC COMMENT

At this time, members of the public may comment on any item not appearing on the agenda upon completion of a speaker card. Individual Board Members may briefly respond to Public Comments or ask questions for clarification.

- 4. EXECUTIVE DIRECTOR'S REPORT – Oral Report (Handout)
- 5. AGENCY REPORTS – Oral Reports If Representatives Attend
  - A. Southern California Association of Governments- Rachel Wagner
  - B. Ventura County Transportation Commission -
  - C. League of California Cities – David Mullinax
  - D. Other-

- 6. CONSENT CALENDAR
  - A. Summary of July 11, 2019 Meeting p. 3 – Approve the Meeting Summary for the July 11, 2019 Council Meeting as published. **Action:** Approve Meeting Summary as published
  - B. Financial Report p. 8 - Approve Ventura Council of Governments (VCOG) Financial report for the Budget Period from July 1, 2019 to August 31, 2019. **Action:** Accept Report
  - C. Register of Warrants & Debit Card Transactions p. 29 - Approve the Register of Warrants for expenditures and Debit Card Transactions incurred from July 1, 2019 to August 31, 2019. **Action:** Approve Staff recommendation

**MEMBERS**

City of Camarillo  
Kevin Kildee, Member  
Susan Santangelo, *Alternate*

City of Fillmore  
Diane McCall, Member  
Tim Holmgren, *Alternate*

City of Moorpark  
Janice Parvin, Member  
Ken Simons, *Alternate*

City of Ojai  
Ryan Blatz, Member  
Randy Haney, *Alternate*

City of Oxnard  
Tim Flynn, Member  
*Alternate, Not Yet Appointed*

City of Port Hueneme  
Sylvia Muñoz Schnopp, Member  
Will Berg, *Alternate*

City of San Buenaventura  
Lorrie Brown,, Member  
Matt LaVere, *Alternate*

City of Santa Paula  
Jenny Crosswhite, Member  
Rick Araiza, *Alternate*

City of Simi Valley  
Keith Mashburn, Member  
Dee Dee Cavanaugh, *Alternate*

City of Thousand Oaks  
Al Adam, Member  
Rob McCoy, *Alternate*

County of Ventura  
Bob Huber, Member  
John Zaragoza, *Alternate*

- D. **Legislative Update p. 32** Review the Legislative Update Report and discuss as desired with staff including LOCC Staff. **Action:** Accept Report

**7. PRESENTATION ITEMS**

- A. **ENGAGEMENT LETTER WITH INDEPENDENT AUDITOR- 2018-2019 AUDIT- p. 35** Consider Engagement Letter with Independent Auditor to conduct 2018-2019 Financial Audit.  
**Action:** Approve Engagement Letter (Attachment) with EideBailly, CPA's (Formerly Vavrinek, Trine, Day & Co., LLP) for professional financial auditing services at a not-to exceed cost of \$5,100 for Fiscal Year 2018-2019.
- B. **REPORT FROM VENTURA COUNTY CHIEF EXECUTIVE OFFICER- p. 44** Ventura County Chief Executive Officer Mike Powers will provide a report on various County Issues, Projects and Programs of impacting residents of Ventura County.  
**Action:** Receive and Discuss Report from Mike Powers.

**8. BOARD MEMBER COMMENTS AND REQUESTS FOR FUTURE AGENDA ITEMS**

Any Board Member may propose items for placement on a future agenda. Members may discuss whether or not the item should be placed on the agenda and the description of the agenda item.

**9. ADJOURNMENT – Next Regular Meeting- November 14, 2019**

Copies of staff reports or other written documentation relating to each item of business referred to on this agenda are on file with the Ventura Council of Governments Executive Director and are available for public inspection. If you have any questions regarding any agenda item, contact the Executive Director at (805) 217-9448.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Executive Director. Notification 48 hours before the meeting will allow VCOG to make reasonable arrangements to ensure accessibility to this meeting (28 CFR 35, 102-35. 104 ADA Title II).



**VENTURA COUNCIL  
OF GOVERNMENTS**

**MEETING SUMMARY**

July 11, 2019

5:00 p.m.

City of Camarillo, Council Chambers  
601 Carmen Drive, Camarillo, CA 93010

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1. **CALL TO ORDER & FLAG SALUTE** – The meeting was called to Order at 5:05 PM by Chair Adam. The Flag Salute was led by Chair-Elect Parvin.

2. **ROLL CALL**

**Present:**

Al Adam, City of Thousand Oaks  
Janice Parvin, City of Moorpark  
Kevin Kildee, City of Camarillo  
Jenny Crosswhite, City of Santa Paula  
Lorrie Brown, City of San Buenaventura  
Sylvia Munoz Schnopp, City of Port Hueneme  
Tim Flynn, City of Oxnard  
Bob Huber, County of Ventura

**Absent:**; Keith Mashburn, City of Simi Valley; Diane McCall, City of Fillmore;  
Ryan Blatz, City of Ojai; *(There were No Alternates for Mr. Mashburn, Ms. McCall or Mr. Blatz)*

**Guests:**

Darren Kettle, Executive Director, Ventura County Transportation Commission  
Steve DeGeorge, Ventura, County Transportation Commission  
Dr. Molly George, Associate Professor, Criminology & Criminal Justice, Dept. of  
Criminology, California Lutheran University  
Laura Reyes, Research Assistant, CLU- Safe Passage Project  
Dave Mullinax, Regional Affairs Manager, League of California Cities  
Rachel Wagner, SCAG Regional Affairs Officer for Ventura County  
Rudy Gonzales, Government Relations Manager, Southern Cal. Edison  
Mina Layba, Legislative Affairs Manager, City of Thousand Oaks

3. **PUBLIC COMMENT** – NONE

4. **EXECUTIVE DIRECTOR'S REPORT** – Riley reported on the following:

- **Governor/Lawmakers Agree on New Budget Provisions for Affordable Housing-** The governor and Democratic lawmakers agreed to Housing Budget Trailer Bill to spend a fresh \$2 billion to combat the state's housing and homelessness woes.

- **Governor Signs 2019-2020 State Budget** - Governor Gavin Newsom today signed a balanced, on-time state budget that builds a strong fiscal foundation and makes significant progress toward combatting the affordability crisis that impacts too many Californians. *(Summary of Budget Attached to written Report)*
  - **League of Cities** – The League will present a Summer Recess/End of Session Legislative Briefing on Tuesday, July 16, 2019 from 10:00 a.m. until 11:30 a.m.. League legislative staff will discuss major bills that cities need to advocate for and against when the Legislature returns from its summer recess in August. Registration can be completed at [www.cacities.org/events](http://www.cacities.org/events) by Friday, July 13 at 5:00 p.m.
  - **VCOG Legislative Committee**- The Committee will meet on **Thursday, July 25 at 3:00 PM** to continue 2019 Legislative work and other matters referred by the Council. The Legislative Committee Meetings are open to all members. Please let staff know if you are planning to participate at this meeting.
  - **VCOG Administrative Committee**-The Committee will meet on **Thursday, July 25 at 4:00 PM** to establish the September 12, 2019 Council Meeting Agenda and other matters referred by the Council and staff.
  - **SCAG Regional Affairs Officer for Ventura County Appointed**- Many of you had an opportunity to meet Rachel Wagner, newly appointed Regional Affairs Officer, at our recent Annual Dinner. Rachel replaces Joe Briglio who left for Oregon earlier this year. The Regional Office is now open at 4001 Mission Oaks Blvd, Ste. L, Camarillo, CA 93012. (Ventura County Community Foundation Building)
  - **League of California Cities Annual Conference Schedule** – This year's Annual Conferences for the League of Cities will be held in Long Beach on October 16 to 18, 2019. Plan early to attend. Hotel rooms at reduced rates are going fast.
  - **New VCOG Website to Launch in July** – VCOG's new website will launch later in July at the same web address [www.venturacog.gov](http://www.venturacog.gov). The test site may be visited now at <http://www.makeitfun.org/vcoq/two/>.
  - **Staff Vacation** – Executive Director will be out of the Country from July 27 to August 12, 2019. He will not be in cellphone range and will have limited-mail access.
- 5. AGENCY REPORTS-**
- A. **Southern California Association of Governments**- Rachel Wagner
  - B. **Ventura County Transportation Commission** - Darren Kettle
  - C. **League of California Cities** – David Mullinax
  - D. **Other**- Rudy Gonzales -

**6. CONSENT CALENDAR**

- A. **Summary of May 9, 2019 Meeting** – Approve the Meeting Summary for the May 9, 2019 Council Meeting as published. **Action:** Approve Meeting Summary as published

- B. **Financial Report** - Approve Ventura Council of Governments (VCOG) Financial report for the Budget Period from April 30, 2019 to June 30, 2019.  
**Action:** Accept Report
- C. **Register of Warrants & Debit Card Transactions** - Approve the Register of Warrants for expenditures and Debit Card Transactions incurred from April 30, 2019 to June 30, 2019. **Action:** Approve Staff recommendation
- D. **Fiscal Year 2018/2019 Budget Amendment- FINAL** - Review proposed amended Fiscal Year 2018/2019 Budget as recommended by the Administrative Committee and adopt Resolution No. 2019-06 approving the Final Amended 2018-2019 VCOG Budget. **Action:** Adopt VCOG Resolution 2019-06.
- E. **Legislative Update** -Review the Legislative Update Report and discuss as desired with staff including LOCC Staff. **Action:** Accept Report
- F. **Staff Travel Request- LOCC Annual Conference** – Consider Staff request to attend Annual Conference of the California League of Cities in Long Beach on October 16 to 18, 2019 for an approximate cost of \$1,700. **Action:** Approve Staff Request
- G. **Consider Staff Request for Approval to Conclude Independent Contractor Agreement- Bayshore Consulting Group, Inc.** -The Executive Director is seeking Council approval to enter into an independent contractor agreement with Bayshore Consulting Group, Inc. Bayshore is a consulting firm that provides management and administrative services to municipalities. **Action:** Approve Staff Request
- H. **VCOG 2019 Annual Dinner Final Report** – Staff will present a report on the 2019 VCOG Annual Dinner held on June 20, 2019 at CLU’s Lundring Event Center. **Action:** Accept Report

**Motion** was made by Chair-Elect Parvin to approve the Consent Calendar.  
**Seconded** by Council Member Huberl. The Motion carried without opposition

## 7. PRESENTATION ITEMS

- A. **REPORT FROM VENTURA COUNTY TRANSPORTATION COMMISSION**- VCTC Executive Director Darren Kettle presented a status update and shared his assessment of what the future has in store as it relates to the pursuit of transportation funding to address traffic congestion goals, transit programs and other issues. Mr. Kettle discussed recounted the history of transit planning since 1971 and discussed the current status of the county-wide bus systems with the multiple vendors, ridership statistics and rail and highway funding issues. HE emphasized that the lack of a transportation sales tax in the county was a primary obstacle to obtaining realistic funding for priority projects such as the 101 Freeway and the widening of the 118 Freeway between Moorpark and Simi Valley.
- B. **SAFE PASSAGES- FINAL REPORT - Project Safe Passage – A Systematic Impact Evaluation** Dr. Molly George, Associate Professor, Criminology & Criminal Justice, California Lutheran University presented the final report on Results of Save Passage Project Evaluation. The Project was funded by an \$8,000 Grant from VCOG. The final report document was distributed to the Council. Dr. George explained the purpose of the program and the objectives for the Impact Evaluation of

the project in Thousand Oaks. Dr. George called on Laura Reyes, Research Assistant, CLU- Safe Passage Project who worked on the project to discuss the project from a personal experience perspective. Dr. George concluded with the key findings and opportunities for implementing similar programs in other Ventura County Communities and beyond.

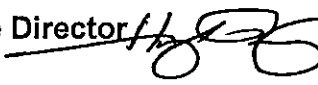
**8. BOARD MEMBER COMMENTS & REQUESTS FOR FUTURE AGENDA ITEMS – NONE**

**9. ADJOURNMENT** - Meeting adjourned at 6:40 p.m. to September 12, 2019



**VENTURA COUNCIL  
OF GOVERNMENTS**

**MEMORANDUM**

**TO:** Council Members and Alternates  
**FROM:** Hugh R. Riley, Executive Director   
**SUBJECT:** Financial Report  
**DATE:** September 12, 2019

**Recommendation:**

Receive and file Financial Report for Period July 1, 2019 to August 31, 2019.

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**Discussion:**

This report transmits the Ventura Council of Governments (VCOG) Financial reports for the Budget Period from July 1, 2019 to August 31, 2019

**Investments:**

The objectives of VCOG's adopted Investment Policy are safety, liquidity, and yield, with the foremost objective being safety. Prudence, ethics, and delegation of authority are the Policy's applied standards of care. Below is a summary of VCOG's investments that comply with the VCOG Investment Policy:

Institution	Investment Type	Maturity Date	Interest-FY to Date	Rate	Balance
Bank of America	Business Interest Maximizer	N/A	\$ 1.42	0.03%*	\$47,074.53
Bank of America	Fixed Term CD		\$ 30.41**	1.80%***	\$20,030.41

\* Variable

\*\* Interest Earned Not Paid

\*\*\* APR

**Operating:**

The P & L Report for the current period indicates a negative balance of \$ 905.00 in the previous operating account. This is because outstanding checks for \$855 to CLU for the Annual Dinner and \$50 for a refund for over payment for an annual dinner ticket have not yet been cashed. The respective recipients have been contacted accordingly.

**Fraudulent Transactions-Funds Recovered:**

On June, 25, 27, 2019, fraudulent transactions totaling \$ 3,718.77 were detected for the VCOG Checking Account ending in 5797. A claim was filed with the bank on July 1, 2019. Staff believes the account may have been compromised using the account number and routing number from a lost check in July 2018. All funds have now been recovered and new accounts were opened on July 1, 2019. We have also been advised that a suspect(s) has been identified and the investigation is continuing.

ATTACHMENTS:   Balance Sheet – As of August 31, 2019  
                  Profit and Loss – July 1, 2019 to August 31, 2019  
                  Budget vs. Actual - July 1, 2019 to September 4, 2019  
                  Bank Statement and Reconciliation Report- July and August 2019



# Ventura Council of Governments

## BALANCE SHEET

As of August 31, 2019

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
BofA - 9045	77,235.33
BofA CD - 8339	20,000.00
BofA MM - 2635	47,072.72
Wells Fargo	0.00
Wells Fargo - 3905	0.00
Wells Fargo - 4715	0.00
<b>Total Bank Accounts</b>	<b>\$144,308.05</b>
Accounts Receivable	
Accounts Receivable (A/R)	13,578.00
<b>Total Accounts Receivable</b>	<b>\$13,578.00</b>
Other Current Assets	
Undeposited Funds	0.00
<b>Total Other Current Assets</b>	<b>\$0.00</b>
<b>Total Current Assets</b>	<b>\$157,886.05</b>
Other Assets	
Fraud	0.00
<b>Total Other Assets</b>	<b>\$0.00</b>
<b>TOTAL ASSETS</b>	<b>\$157,886.05</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	148.80
<b>Total Accounts Payable</b>	<b>\$148.80</b>
Other Current Liabilities	
Payroll Liabilities	-1.04
<b>Total Other Current Liabilities</b>	<b>\$ -1.04</b>
<b>Total Current Liabilities</b>	<b>\$147.76</b>
<b>Total Liabilities</b>	<b>\$147.76</b>
Equity	
Opening Balance Equity	111,291.08
Unrestricted Net Assets	-8,020.26
Net Income	54,467.47
<b>Total Equity</b>	<b>\$157,738.29</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$157,886.05</b>

# Ventura Council of Governments

## BALANCE SHEET

As of August 31, 2019

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
BofA - 5797	-905.00
BofA - 9045	77,236.61
BofA CD - 8339	20,000.00
BofA MM - 1346	0.39
BofA MM - 2635	47,074.53
Wells Fargo	0.00
Wells Fargo - 3905	0.00
Wells Fargo - 4715	0.00
<b>Total Bank Accounts</b>	<b>\$143,406.53</b>
Accounts Receivable	
Accounts Receivable (A/R)	13,683.00
<b>Total Accounts Receivable</b>	<b>\$13,683.00</b>
Other Current Assets	
Undeposited Funds	0.00
<b>Total Other Current Assets</b>	<b>\$0.00</b>
<b>Total Current Assets</b>	<b>\$157,089.53</b>
Other Assets	
Fraud	0.00
<b>Total Other Assets</b>	<b>\$0.00</b>
<b>TOTAL ASSETS</b>	<b>\$157,089.53</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable (A/P)	148.80
<b>Total Accounts Payable</b>	<b>\$148.80</b>
Other Current Liabilities	
Payroll Liabilities	-1.04
<b>Total Other Current Liabilities</b>	<b>\$ -1.04</b>
<b>Total Current Liabilities</b>	<b>\$147.76</b>
<b>Total Liabilities</b>	<b>\$147.76</b>
Equity	
Opening Balance Equity	111,292.08
Unrestricted Net Assets	-8,020.26
Net Income	53,669.95
<b>Total Equity</b>	<b>\$156,941.77</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$157,089.53</b>

# Ventura Council of Governments

## PROFIT AND LOSS

July - August, 2019

	TOTAL
Income	
Annual Dinner Tickets	255.00
Dues Assessments	64,992.00
Other Types of Income	
Bank Interest	2.20
<b>Total Other Types of Income</b>	<b>2.20</b>
<b>Total Income</b>	<b>\$65,249.20</b>
<b>GROSS PROFIT</b>	<b>\$65,249.20</b>
Expenses	
Contract Services	
Accounting Fees	110.00
Executive Administration	9,875.00
<b>Total Contract Services</b>	<b>9,985.00</b>
Operations	
Printing and Copying	164.53
Website	755.00
<b>Total Operations</b>	<b>919.53</b>
Travel and Meetings	
Conference and Meetings	674.72
<b>Total Travel and Meetings</b>	<b>674.72</b>
<b>Total Expenses</b>	<b>\$11,579.25</b>
<b>NET OPERATING INCOME</b>	<b>\$53,669.95</b>
<b>NET INCOME</b>	<b>\$53,669.95</b>

# Ventura Council of Governments

## BUDGET VS. ACTUALS: VENTURA COUNCIL OF GOVERNMENTS - FY20 P&L

July 2019 - June 2020

	TOTAL		
	ACTUAL	BUDGET	REMAINING
<b>Income</b>			
Annual Dinner Sponsorship		3,000.00	3,000.00
Annual Dinner Tickets	255.00	500.00	245.00
Dues Assessments	64,992.00	64,992.00	0.00
Other Types of Income			
Bank Interest	2.20	508.00	505.80
<b>Total Other Types of Income</b>	<b>2.20</b>	<b>508.00</b>	<b>505.80</b>
<b>Total Income</b>	<b>\$65,249.20</b>	<b>\$69,000.00</b>	<b>\$3,750.80</b>
<b>GROSS PROFIT</b>	<b>\$65,249.20</b>	<b>\$69,000.00</b>	<b>\$3,750.80</b>
<b>Expenses</b>			
<b>Contract Services</b>			
Accounting Fees	110.00	1,500.00	1,390.00
Audit		5,150.00	5,150.00
Executive Administration	11,750.00	45,000.00	33,250.00
Legal Fees		350.00	350.00
<b>Total Contract Services</b>	<b>11,860.00</b>	<b>52,000.00</b>	<b>40,140.00</b>
<b>Operations</b>			
Printing and Copying	164.53	500.00	335.47
Supplies		200.00	200.00
Website	755.00	1,700.00	945.00
<b>Total Operations</b>	<b>919.53</b>	<b>2,400.00</b>	<b>1,480.47</b>
<b>Other Types of Expenses</b>			
Insurance - Liability, D and O		1,700.00	1,700.00
<b>Total Other Types of Expenses</b>		<b>1,700.00</b>	<b>1,700.00</b>
<b>Travel and Meetings</b>			
Annual Dinner		7,500.00	7,500.00
Conference and Meetings	674.72	4,400.00	3,725.28
Travel		1,000.00	1,000.00
<b>Total Travel and Meetings</b>	<b>674.72</b>	<b>12,900.00</b>	<b>12,225.28</b>
<b>Total Expenses</b>	<b>\$13,454.25</b>	<b>\$69,000.00</b>	<b>\$55,545.75</b>
<b>NET OPERATING INCOME</b>	<b>\$51,794.95</b>	<b>\$0.00</b>	<b>\$ -51,794.95</b>
<b>NET INCOME</b>	<b>\$51,794.95</b>	<b>\$0.00</b>	<b>\$ -51,794.95</b>



P.O. Box 15284  
Wilmington, DE 19850

## Business Advantage

### Customer service information

☎ 1.888.BUSINESS (1.888.287.4637)

🌐 bankofamerica.com

✉ Bank of America, N.A.  
P.O. Box 25118  
Tampa, FL 33622-5118

VENTURA COUNCIL OF GOVERNMENTS  
33 E HIGH ST  
SUITE 200  
MOORPARK, CA 93021-1118

Prepared: Lynne Hesse Date: 8/4/19  
Approved: [Signature] Date: \_\_\_\_\_

## Your Business Advantage Checking

for August 1, 2019 to August 31, 2019

Account number: 3251 1981 9045

VENTURA COUNCIL OF GOVERNMENTS

### Account summary

Beginning balance on August 1, 2019	\$73,374.27
Deposits and other credits	8,746.00
Withdrawals and other debits	-804.72
Checks	-4,078.94
Service fees	-0.00
<b>Ending balance on August 31, 2019</b>	<b>\$77,236.61</b>

# of deposits/credits: 1

# of withdrawals/debits: 4

# of items-previous cycle<sup>1</sup>: 13

# of days in cycle: 31

Average ledger balance: \$73,971.50

<sup>1</sup>Includes checks paid, deposited items & other debits

Bank of America **Business Advantage**

## Thank you for your business

We're committed to finding the smartest path to long-term growth for your business.

Our Small Business Specialists will work with you to help strengthen your business and plan for the future.

Please visit [bankofamerica.com/SmallBusiness](http://bankofamerica.com/SmallBusiness) to learn more.

AR7RNN9G|SSM-01-19-2811.B

**Deposits and other credits**

Date	Description	Amount
08/19/19	Deposit	8,746.00
<b>Total deposits and other credits</b>		<b>\$8,746.00</b>

**Withdrawals and other debits**

Date	Description	Amount
Card account # XXXX XXXX XXXX 3951		
08/14/19	CHECKCARD 0813 Intuit *QuickBooks 800-446-8848 CA 24692169225100753203028 RECURRING CKCD 5734 XXXXXXXXXXXXX3951 XXXX XXXX XXXX 3951	-755.00
08/19/19	CHECKCARD 0816 LURE FISH HOUSE CAMARILLO CA 24755429229172296337462 CKCD 5812 XXXXXXXXXXXXX3951 XXXX XXXX XXXX 3951	-49.72
<b>Subtotal for card account # XXXX XXXX XXXX 3951</b>		<b>-\$804.72</b>
<b>Total withdrawals and other debits</b>		<b>-\$804.72</b>

**Checks**

Date	Check #	Amount
08/12/19	359	-4,000.00

Date	Check #	Amount
08/20/19	360	-78.94
<b>Total checks</b>		<b>-\$4,078.94</b>
<b>Total # of checks</b>		<b>2</b>

Bank of America Business Advantage

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Inclusion on the Advisory Panel subject to qualifications.

SSM-01-19-2128.D1 | ARG377KX

## Service fees

The Monthly Fee on your Business Advantage Checking account was waived for the statement period ending 07/31/19. A check mark below indicates the requirement(s) you have met to qualify for the Monthly Fee waiver on the account.

- \$2,500+ in new net purchases on a linked Business credit card
- \$15,000+ average monthly balance in primary checking account
- \$35,000+ combined average monthly balance in linked business accounts
- active use of Bank of America Merchant Services
- active use of Payroll Services
- enrolled in Business Advantage Relationship Rewards

For information on how to open a new product, link an existing service to your account, or about Business Advantage Relationship Rewards please call 1.888.BUSINESS or visit [bankofamerica.com/smallbusiness](http://bankofamerica.com/smallbusiness).

## Daily ledger balances

Date	Balance (\$)	Date	Balance(\$)	Date	Balance (\$)
08/01	73,374.27	08/14	68,619.27	08/20	77,236.61
08/12	69,374.27	08/19	77,315.55		

Ventura Council of Governments  
BofA - 9045, Period Ending 08/31/2019

## RECONCILIATION REPORT

Reconciled on: 09/04/2019

Reconciled by: Hugh Riley

Any changes made to transactions after this date aren't included in this report.

## Summary

USD

Statement beginning balance	73,374.27
Checks and payments cleared (4)	-4,883.66
Deposits and other credits cleared (1)	8,746.00
Statement ending balance	77,236.61
Register balance as of 08/31/2019	77,236.61
Cleared transactions after 08/31/2019	0.00
Uncleared transactions after 08/31/2019	-1,875.00
Register balance as of 09/04/2019	75,361.61

## Details

## Checks and payments cleared (4)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/12/2019	Bill Payment	0359	Hugh Riley - Professional Ma...	-4,000.00
08/12/2019	Bill Payment	0360	PostNet CA110	-78.94
08/14/2019	Check	EFT	Intuit	-755.00
08/16/2019	Check	EFT	Lure Fish House	-49.72
Total				-4,883.66

## Deposits and other credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/18/2019	Receive Payment		City of Simi Valley	8,746.00
Total				8,746.00

## Additional Information

## Uncleared checks and payments after 08/31/2019

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
09/04/2019	Bill Payment	0361	Hugh Riley - Professional Ma...	-1,875.00
Total				-1,875.00





# Business Advantage

P.O. Box 15284  
Wilmington, DE 19850

## Customer service information

» 1.888.BUSINESS (1.888.287.4637)

↳ bankofamerica.com

✉ Bank of America, N.A.  
P.O. Box 25118  
Tampa, FL 33622-5118

VENTURA COUNCIL OF GOVERNMENTS  
33 E HIGH ST  
SUITE 200  
MOORPARK, CA 93021-1118

Prepared: Lynn [Signature] Date 9/4/19  
Approved: [Signature] Date 9/4/19

## Your Business Advantage Savings

for August 1, 2019 to August 31, 2019

Account number: 3251 2795 2635

VENTURA COUNCIL OF GOVERNMENTS

### Account summary

Beginning balance on August 1, 2019	\$47,073.73
Deposits and other credits	0.80
Withdrawals and other debits	-0.00
Service fees	-0.00
<b>Ending balance on August 31, 2019</b>	<b>\$47,074.53</b>

# of deposits/credits: 1

# of withdrawals/debits: 0

# of days in cycle: 31

Average ledger balance: \$47,073.75

Average collected balance: \$47,073.75

Annual Percentage Yield Earned this statement period: 0.02%.  
Interest Paid Year To Date: \$1.42.

Bank of America **Business Advantage**

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Our Small Business Specialists will work with you to help strengthen your business and plan for the future.

Please visit [bankofamerica.com/SmallBusiness](http://bankofamerica.com/SmallBusiness) to learn more.

AR7RNN9G|SSM-01-19-2811B

**Deposits and other credits**

Date	Description	Amount
08/30/19	Interest Earned	0.80
<b>Total deposits and other credits</b>		<b>\$0.80</b>

**Daily ledger balances**

Date	Balance (\$)	Date	Balance (\$)
08/01	47,073.73	08/30	47,074.53

Bank of America Business Advantage

**What's on your mind?**

Business owners like you can join the Bank of America\* Advisory Panel to help us understand what you like and don't like. Enter code **SBDD** at [bankofamerica.com/AdvisoryPanel](http://bankofamerica.com/AdvisoryPanel) to learn more and join.

Inclusion on the Advisory Panel subject to qualifications.

SSM-01-19-2128D1 | ARG377KX

**Fixed Term CD - 8339****Summary**

Current balance: \$20,030.41  
 Date opened: 07/08/2019  
 Term: 12 months  
 NOTE: a penalty for early withdrawal may apply

**Services**

[View current CD rates](#)

**Account details** as of 09/04/2019

Nickname: **Fixed Term CD - 8339 Edit**  
 Account number: **Show Account number**  
 Current balance: **\$20,030.41**  
 Date opened: **07/08/2019**  
 Term: **12 months**  
 Next maturity date: **07/08/2020**

**Deposit**

Beginning balance this term: **\$0.00**  
 Last renewal date: **Not available**

**Interest**

Interest rate: **1.79%**  
 Annual percentage yield: **1.80%**  
 Interest earned not paid: **\$25.54**  
 Interest paid last year: **\$0.00**  
 Interest withheld for taxes this year: **\$0.00**  
 Interest withheld for taxes last year: **\$0.00**

Ventura Council of Governments

BofA MM - 2635, Period Ending 08/31/2019

RECONCILIATION REPORT

Reconciled on: 09/04/2019

Reconciled by: Hugh Riley

Any changes made to transactions after this date aren't included in this report.

Summary

	USD
Statement beginning balance	47,073.73
Checks and payments cleared (0)	0.00
Deposits and other credits cleared (1)	0.80
Statement ending balance	<u>47,074.53</u>
Register balance as of 08/31/2019	47,074.53

Details

Deposits and other credits cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/30/2019	Deposit			0.80
Total				0.80



# Business Advantage

P.O. Box 15284  
Wilmington, DE 19850

## Customer service information

1.888.BUSINESS (1.888.287.4637)

bankofamerica.com

Bank of America, N.A.  
P.O. Box 25118  
Tampa, FL 33622-5118

VENTURA COUNCIL OF GOVERNMENTS  
33 E HIGH ST  
SUITE 200  
MOORPARK, CA 93021-1118

Prepared: [Signature] Date 9/4/19  
Approved: [Signature] Date 9/4/19

## Your Business Advantage Checking

for July 1, 2019 to July 31, 2019

Account number: 3251 1981 9045

VENTURA COUNCIL OF GOVERNMENTS

### Account summary

Beginning balance on July 1, 2019	\$0.00
Deposits and other credits	74,194.86
Withdrawals and other debits	-0.00
Checks	-820.59
Service fees	-0.00
<b>Ending balance on July 31, 2019</b>	<b>\$73,374.27</b>

# of deposits/credits: 7

# of withdrawals/debits: 3

# of items-previous cycle<sup>1</sup>: 0

# of days in cycle: 31

Average ledger balance: \$46,565.02

<sup>1</sup>Includes checks paid, deposited items & other debits



Your Digital Tip

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ARWYAMB | SSM-04-19-0138.B

**Deposits and other credits**

Date	Description	Amount
07/01/19	Deposit	✓ 55.00
07/08/19	Online Banking transfer from CHK 5797 Confirmation# 7542783933	✓ 27,503.09
07/09/19	Deposit	✓ 22,010.00
07/18/19	Deposit	✓ 9,618.00
07/22/19	Deposit <i>100??</i>	11,290.00
07/22/19	ACH RETURN/101050	✗ 3,679.77
07/22/19	ACH RETURN/101050	✗ 39.00
<b>Total deposits and other credits</b>		<b>\$74,194.86</b>

**Checks**

Date	Check #	Amount
07/10/19	356	✓ -85.59
07/22/19	357	✓ -110.00

Date	Check #	Amount
07/22/19	358	✓ -625.00

**Total checks** - \$820.59  
**Total # of checks** 3

**Daily ledger balances**

Date	Balance (\$)	Date	Balance (\$)	Date	Balance (\$)
07/01	55.00	07/09	49,568.09	07/18	59,100.50
07/08	27,558.09	07/10	49,482.50	07/22	73,374.27



Bank of America **Business Advantage**

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Pay individuals, vendors and suppliers who bank at other financial institutions — right from Online Banking. Just log in and click the **Transfers | Send** tab, then select **Send Money to Someone or a Business**.

Fees apply to wires and certain transfers. See the Online Banking Service Agreement at [bankofamerica.com/serviceagreement](http://bankofamerica.com/serviceagreement) for details. Data connection required for online and mobile transfers. Wireless carrier fees may apply.

## Ventura Council of Governments

BofA - 9045, Period Ending 07/31/2019

## RECONCILIATION REPORT

Reconciled on: 09/04/2019

Reconciled by: Hugh Riley

Any changes made to transactions after this date aren't included in this report.

## Summary

	USD
Statement beginning balance	0.00
Checks and payments cleared (3)	-820.59
Deposits and other credits cleared (13)	74,194.86
Statement ending balance	<u>73,374.27</u>
Register balance as of 07/31/2019	73,374.27
Cleared transactions after 07/31/2019	0.00
Uncleared transactions after 07/31/2019	1,987.34
Register balance as of 09/04/2019	<u>75,361.61</u>

## Details

## Checks and payments cleared (3)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/08/2019	Bill Payment	356	PostNet CA110	-85.59
07/11/2019	Bill Payment	357	TLH Staffing Services	-110.00
07/19/2019	Bill Payment	0358	Hugh Riley - Professional Ma...	-625.00
<b>Total</b>				<b>-820.59</b>

## Deposits and other credits cleared (13)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/07/2019	Sales Receipt	1081	Janis Gardner	55.00
07/08/2019	Transfer			27,503.09
07/09/2019	Receive Payment		City of Thousand Oaks	8,911.00
07/09/2019	Receive Payment		City of Port Hueneme	2,784.00
07/09/2019	Receive Payment		City of Santa Paula	3,232.00
07/09/2019	Receive Payment		County of Ventura	7,083.00
07/19/2019	Receive Payment		City of Fillmore	2,364.00
07/19/2019	Receive Payment	167671	City of Camarillo	5,338.00
07/19/2019	Receive Payment	069573	City of Ojai	1,916.00
07/22/2019	Receive Payment		City of Moorpark	3,529.00
07/22/2019	Receive Payment		City of San Buenaventura	7,761.00
07/22/2019	Deposit			39.00
07/22/2019	Deposit			3,679.77
<b>Total</b>				<b>74,194.86</b>

## Additional Information

## Uncleared checks and payments after 07/31/2019

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/12/2019	Bill Payment	0359	Hugh Riley - Professional Ma...	-4,000.00
08/12/2019	Bill Payment	0360	PostNet CA110	-78.94
08/14/2019	Check	EFT	Intuit	-755.00
08/16/2019	Check	EFT	Lure Fish House	-49.72
09/04/2019	Bill Payment	0361	Hugh Riley - Professional Ma...	-1,875.00
<b>Total</b>				<b>-6,758.66</b>

## Uncleared deposits and other credits after 07/31/2019

9/4/2019

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/18/2019	Receive Payment		City of Simi Valley	8,746.00
Total				8,746.00






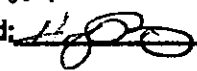
P.O. Box 15284  
Wilmington, DE 19850

## Business Advantage

### Customer service information

- ☎ 1.888.BUSINESS (1.888.287.4637)
- 🌐 bankofamerica.com
- ✉ Bank of America, N.A.  
P.O. Box 25118  
Tampa, FL 33622-5118

VENTURA COUNCIL OF GOVERNMENTS  
33 E HIGH ST  
SUITE 200  
MOORPARK, CA 93021-1118

Prepared:  Date 9/4/19  
 Approved:  Date 9/4/19

## Your Business Advantage Savings

for July 1, 2019 to July 31, 2019

Account number: 3251 2795 2635


VENTURA COUNCIL OF GOVERNMENTS

### Account summary

Beginning balance on July 1, 2019	\$0.00
Deposits and other credits	67,073.73
Withdrawals and other debits	-20,000.00
Service fees	-0.00
<b>Ending balance on July 31, 2019</b>	<b>\$47,073.73</b>

# of deposits/credits: 3  
 # of withdrawals/debits: 1  
 # of days in cycle: 31  
 Average ledger balance: \$36,443.70  
 Average collected balance: \$36,443.70

Annual Percentage Yield Earned this statement period: 0.02%.  
Interest Paid Year To Date: \$0.62.



**Bank of America Business Advantage**

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ARWY4MB | SSM-04-19-0138.B

**Deposits and other credits**

<i>Date</i>	<i>Description</i>	<i>Amount</i>
07/08/19	Online Banking transfer from SAV 1346 Confirmation# 7342814943	67,072.72
07/09/19	Agent Assisted transfer from SAV 1346 Confirmation# 6370427339	0.39
07/31/19	Interest Earned	0.62
<b>Total deposits and other credits</b>		<b>\$67,073.73</b>

**Withdrawals and other debits**

<i>Date</i>	<i>Description</i>	<i>Amount</i>
07/08/19	Agent Assisted transfer to CD 8339 Confirmation# 0260493323	-20,000.00
<b>Total withdrawals and other debits</b>		<b>-\$20,000.00</b>

**Daily ledger balances**

<i>Date</i>	<i>Balance (\$)</i>	<i>Date</i>	<i>Balance(\$)</i>	<i>Date</i>	<i>Balance (\$)</i>
07/08	47,072.72	07/09	47,073.11	07/31	47,073.73



**Your  
Digital  
Tip**

**Bank of America Business Advantage**

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ARFKP07 | SSM-02-19-0704.B

Ventura Council of Governments

BofA MM - 2635, Period Ending 07/31/2019

RECONCILIATION REPORT

Reconciled on: 09/04/2019

Reconciled by: Hugh Riley

Any changes made to transactions after this date aren't included in this report.

Summary

	USD
Statement beginning balance	0.00
Checks and payments cleared (1)	-20,000.00
Deposits and other credits cleared (3)	67,073.73
Statement ending balance	<u>47,073.73</u>
Register balance as of 07/31/2019	47,073.73

Details

Checks and payments cleared (1)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/17/2019	Transfer			-20,000.00
<b>Total</b>				<b>-20,000.00</b>


Deposits and other credits cleared (3)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
07/09/2019	Deposit			0.39
07/09/2019	Deposit			0.62
07/17/2019	Transfer			67,072.72
<b>Total</b>				<b>67,073.73</b>



**VENTURA COUNCIL  
OF GOVERNMENTS**

**MEMORANDUM**

**TO:** Council Members and Alternates  
**FROM:** Hugh Riley, Executive Director   
**SUBJECT:** Register of Warrants and Debt Card Transactions  
**DATE:** September 12, 2019

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**Recommendation:**

Approve the Register of Warrants for expenditures and Debit Card Transactions incurred from July 1, 2019 to August 31, 2019

---

**Discussion:**

This report presents expenditures including bank debit card transactions incurred by the Ventura Council of Governments for the period July 1, 2019 to August 31, 2019. It is prepared in addition to the Financial Report so that the Council may be fully informed as to the expenditure of funds for services and other costs to the organization.

**ATTACHMENTS:** Warrant and Debit Card Registers

**Register of Warrants  
Ventura Council of Governments  
September 12, 2019**

Transactions from July 1, 2019 to September 12, 2019

<u>Check #</u>	<u>Date</u>	<u>Paid To</u>	<u>Inv. Date</u>	<u>Description</u>	<u>Amount Paid</u>
354	07/01/19	Hugh Riley Pro. Mangmt. LLC	07/03/19	Executive Administration- June	\$ 5,875.00
<b>CHECK # 355 OMITTED FROM NEW CHECK ORDER- NOT PRINTED</b>					
356	07/08/19	PostNet CA 110	06/28/19	Printing and Copying	\$ 85.59
357	07/11/19	TLH Staffing	07/10/19	Bookkeeping Services	\$ 110.00
358	07/19/19	Hugh Riley Pro. Mangmt. LLC	07/15/19	LOCC Conference Registration	\$ 625.00
359	08/12/19	Hugh Riley Pro. Mangmt. LLC	08/01/19	Executive Administration-July	\$ 4,000.00
360	08/12/19	PostNet CA 110	08/01/19	Printing and Copying	\$ 78.94

**Register of Debit Card Transactions  
Ventura Council of Governments**

**September 12, 2019**

Transactions from July 1, 2019 to September 12, 2019

<u>Card #</u>	<u>Date</u>	<u>Paid To</u>	<u>Inv. Date</u>	<u>Description</u>	<u>Amount Paid</u>
3951	8/09/19	Intuit Quickbooks	8/09/19	Quickbooks On-Line Plus	\$ 755.00
3951	8/16/19	Lure Fish House	8/16/19	Lunch Meeting- Brown	\$ 49.72



**VENTURA COUNCIL  
OF GOVERNMENTS**

**MEMORANDUM**

**TO:** Council Members and Alternates

**FROM:** Hugh Riley, Executive Director

**SUBJECT:** Legislative Update

**DATE:** September 12, 2019

**Recommendation:**

It is recommended that the Council review the report below and discuss as desired with staff.

**Legislative Timeline Overview**

The 2019 Legislative Session ends on **September 13**.

**October 13** marks the last day for the Governor to sign or veto bills.

**Many Positives for Cities this Session:**

- Secured major funding in budget for affordable housing, addressing homelessness and local planning.
- Protected SB 1 Transportation funds for local streets and roads.
- Secured significant due process provisions in housing element related provisions of trailer bill.
- Stalled aggressive mandatory housing density bills for year; many other bills of concern amended or sidelined. However, a number of troublesome bills are still active and will probably pass.
- Neutralized many labor and elections bills of concern.
- Addressed rural clean water issues through 10-year state funding plan in lieu of new water tax.
- Avoided liability for cities associated with attempted repeal of inverse condemnation for utility-caused wildfires.
- Compromise reached on law enforcement use of deadly force.
- Leadership on drone issue beginning to pay off.
- Bill undermining local scooter regulation stalled.

**Budget Trailer Bills Signed:**

**Housing Planning/Homelessness/Infrastructure Budget Trailer Bill (AB**

**101):** Allocates \$250 million for local housing planning and \$500 million for infill housing infrastructure to local governments. \$650 million to local government for homelessness assistance. \$500 million in new state low-income housing tax credit, \$500 million for CalHFA Mixed Income Program. AB 101 provides \$2.5 billion total in funding to address housing and homelessness crisis, establishes incentives to increase housing production, establishes a process for a court to determine compliance with housing element law and imposes penalties as a last resort. **STATUS: Approved by the Governor. Chaptered by Secretary of State - Chapter 159, Statutes of 2019.**

**Drinking Water Budget Trailer Bill (SB 200):** Establishes the Safe and Affordable Drinking Water Fund. Annual state Greenhouse Gas Reduction Fund allocation of \$130 million to help water systems provide an adequate and affordable supply of safe drinking water to communities throughout the state. **STATUS: 7/24/2019 Approved by the Governor. Chaptered by Secretary of State. Chapter 120, Statutes of 2019.**

**Cannabis Trailer Bill (AB 97):** Contains several statutory provisions including extending CEQA exemption, addressing provisional licensing, addressing enhanced penalties against unlicensed activity, equity grants and Cannabis Appeal Panel. **STATUS: 7/1/2019 Approved by the Governor. Chaptered by Secretary of State - Chapter 40, Statutes of 2019.**

### **END OF SESSION LEAGUE PRIORITY BILLS**

#### **SB 5 (Beall/McGuire) Affordable Housing and Community Development Investment Program. (Asm. Appropriations)**

Creates a local-state partnership to provide up to \$2 billion annually to fund state-approved affordable housing, infrastructure, and economic development projects that also support state policies to reduce greenhouse gas emissions, expand transit oriented development (TOD), address poverty, and revitalize neighborhoods. This measure restores RDA-type ongoing financing for these important projects. **STATUS: 8/21/2019 August 21 set for first hearing. Placed on APPR. Assembly Floor.**

***Position: Support***

***Note: Senator Beall and other legislators held a San Diego press event on this measure August 23<sup>rd</sup>.***

#### **HOT SB 330 (Skinner) Housing Crisis Act of 2019. (Asm. Appropriations)**

Declares a statewide housing crisis and for a five-year period, prohibits a city from imposing parking requirements within one-quarter mile of a rail stop in large counties and large cities; and limits parking requirements to 0.5 spots per unit in all other jurisdictions. This measure also creates a new "preliminary application", which after submittal freezing fees and charges. **Assembly Floor- 3<sup>rd</sup> Reading**

***Position: Oppose***

#### **HOT SB 592 (Weiner) Housing Accountability Act (Asm. Appropriations)**

Expands the Housing Accountability Act to include ministerial projects and permits and ADUs. **Assembly Floor- 3<sup>rd</sup> Reading**

***Position: Oppose Unless Amended***

#### **HOT AB 1763 (Chiu) Density Bonus. Affordable Housing. (Sen. Appropriations)**

Greatly expands existing Density Bonus Law by requiring, at the request of a developer, for 100 percent affordable housing projects, a city or county must award an 80 percent density bonus and four incentives and concessions. For 100 percent affordable housing projects within one-half mile of a major transit stop or high quality bus corridor, a city or



county would be required to allow unlimited density, four incentives and concessions, and up to three additional stories. **9/3/2019 Read third time. Passed. Ordered to the Assembly. In Assembly waiting concurrence in Senate amendments. May be considered on or after September 5 pursuant to Assembly Rule 77.**

***Position: Oppose Unless Amended***

**ACA 1 (Aguiar-Curry) Local Government Financing. Affordable Housing And Public Infrastructure. Voter Approval. (Asm. 3<sup>rd</sup> Reading - Floor)**

Reduces the local vote threshold for local bonds and taxes to invest in infrastructure and affordable housing from 2/3rds to 55 percent. **Senate Floor Read third time. Refused adoption. (Ayes 44. Noes 20. Page 2758.) Motion to reconsider made by Assembly Member Aguiar-Curry. Pending**


***Position: Support***

**ATTACHED: Bill Summary Table- September 12, 2019- By Separate Handout**



**VENTURA COUNCIL  
OF GOVERNMENTS**

**MEMORANDUM**

**TO:** Board of Directors  
**FROM:** Hugh Riley, Executive Director   
**SUBJECT:** Engagement Letter with Independent Auditor- 2018-2019 Audit  
**DATE:** September 12, 2019

**Recommendation:**

Approve Engagement Letter (Attachment) with EideBailly, CPAs & Business Advisors, formerly Vavrinek, Trine, Day & Co., LLP (VTD) for professional financial auditing services at a not-to exceed cost of \$5,100 for Fiscal Year 2018-2019 and authorize the Executive Director to accept the Engagement Letter.

---

**Discussion:**

On January 14, 2010, VCOG approved an Agreement for Professional Auditing Services for Fiscal Years 2009/2010 as an Optional Auditing Task with VTD. That contractual agreement has been extended through succeeding years concluding with the audit for Fiscal Year 2017-2018. The fee for services for the 2017-2018 Audit was \$5000. EideBailly CPA's formerly VTD, has proposed a fee of \$5,100 for the new audit based on the amount of work/hours they incurred during the audit last year and the changes that have been made in VCOGs accounting system and practices. There were no negative findings in the previous year's Financial Statements

An Engagement Letter for Professional Financial Auditing Services for the 2018-2019 Fiscal Year is attached.

**ATTACHMENT:** Engagement Letter from EideBailly, CPA's & Business Advisors.



September 3, 2019

Ventura Council of Governments  
Moorpark, California

The following represents our understanding of the services we will provide to Ventura Council of Governments (Council).

You have requested that we audit the governmental activities and the general fund information of the Council, as of June 30, 2019, and for the year then ended, and the related notes, which collectively comprise the Council's basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit applicable to those basic financial statements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that certain information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Budgetary Comparison Schedule – General Fund

#### **Auditor Responsibilities**

We will conduct our audit in accordance with U.S. GAAS and in accordance with *Government Auditing Standards*, and/or state or regulatory audit requirements. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, and direct confirmation of cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the basic financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and, if applicable, in accordance with *Government Auditing Standards* and/or state or regulatory audit requirements.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we have identified during the audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

#### **Compliance with Laws and Regulations**

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of Council's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

#### **Other Services**

We will also prepare or assist in preparing the financial statements of the Council in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

## Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
  - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
  - ii. Additional information that we may request from management for the purpose of the audit; and
  - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by the entity's auditor;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current period under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With respect financial statement preparation services and any other nonattest services we perform including preparation of proposed adjusting journal entries, Council's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

### **Reporting**

We will issue a written report upon completion of our audit of Council's basic financial statements. Our report will be addressed to the governing body of the Council. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

### **Other**

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

### **Provisions of Engagement Administration, Timing and Fees**

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During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Kinnaly Soukhaseum is the engagement partner for the audit services specified in this letter. Responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. We expect to begin our audit on approximately March 2020.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices are payable upon presentation. Our fee for the audit will not exceed \$5,100. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use Council's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

In addition, we will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our audit procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least eight years from the date of our report.

At the conclusion of our audit engagement, we will communicate to management and the board of directors the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Eide Bailly LLP and constitutes confidential information. However, we may be requested to make certain audit documentation available to the oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Eide Bailly LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability office. The oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability office may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

*Government Auditing Standards* require that we provide, upon request, a copy of our most recent external peer review report and any subsequent review reports to the party contracting for the audit. Accordingly, we will provide a copy of our most recent peer review report at your request.

Eide Bailly LLP is a member of HLB International, a worldwide organization of accounting firms and business advisors, ("HLB"). Each member firm of HLB, including Eide Bailly LLP is a separate and independent legal entity and is not owned or controlled by any other member of HLB. Each member firm of HLB is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of HLB or any other member firm of HLB and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of HLB.

Eide Bailly LLP formed The Eide Bailly Alliance Network, a network for small to mid-sized CPA firms across the nation. Each member firm of The Eide Bailly Alliance, including Eide Bailly LLP, is a separate and independent legal entity and is not owned or controlled by any other member of The Eide Bailly Alliance. Each member firm of The Eide Bailly Alliance is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of The Eide Bailly Alliance or any other member firm of The Eide Bailly Alliance and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of The Eide Bailly Alliance.

Eide Bailly, LLP has owners that are not licensed as certified public accountants as permitted under Section 5079 of the California Business Code. It is not anticipated that any of the non-licensee owners will be performing audit services for the Council. –

## **DISPUTE RESOLUTION**

The following procedures shall be used to resolve any disagreement, controversy or claim that may arise out of any aspect of our services or relationship with you, including this engagement, for any reason ("Dispute"). Specifically, we agree to first mediate.

### ***Mediation***

All Disputes between us shall first be submitted to non-binding mediation by written notice ("Mediation Notice") to the other party. In mediation, we will work with you to resolve any differences voluntarily with the aid of an impartial mediator. The mediator will be selected by mutual agreement, but if we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA").

The mediation will be conducted as specified by the mediator and agreed upon by the parties. The parties agree to discuss their differences in good faith and to attempt, with the assistance of the mediator, to reach an amicable resolution of the Dispute. Mediation will be conducted with the parties in person in Rancho Cucamonga.

Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties.

Either party may commence suit on a Dispute after the mediator declares an impasse.



## INDEMNITY

You agree that none of Eide Bailly LLP, its partners, affiliates, officers or employees (collectively "Eide Bailly") shall be responsible for or liable to you for any misstatements in your financial statements that we may fail to detect as a result of knowing representations made to us, or the concealment or intentional withholding of information from us, by any of your owners, directors, officers or employees, whether or not they acted in doing so in your interests or for your benefit, and to hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees from any such misstatement, provided that the services performed hereunder were performed in accordance with professional standards, in all material respects.

If a claim is brought against you by a third-party that arises out of or is in any way related to the services provided under this engagement, you agree to indemnify Eide Bailly LLP, its partners, affiliates, officers and employees against any losses, including settlement payments, judgments, damage awards, punitive or exemplary damages, and the costs of litigation (including attorneys' fees) associated with the services performed hereunder provided that the services were performed in accordance with professional standards, in all material respects.

## ASSIGNMENTS PROHIBITED

You agree that you will not and may not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly LLP, its partners, affiliates, officers and employees, to any other person or party, or to any trustee, receiver or other third party.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

Respectfully,



Kinnaly Soukhaseum  
Partner

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RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of the Ventura Council of Governments by:

Name: \_\_\_\_\_


Title: Executive Director

Date: \_\_\_\_\_



**VENTURA COUNCIL  
OF GOVERNMENTS**

**MEMORANDUM**

**TO:** Council Members and Alternates  
**FROM:** Hugh Riley, Executive Director   
**SUBJECT:** Report from Ventura County Chief Executive Officer  
**DATE:** September 12, 2019

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**Recommendation:**

Receive report from Ventura County Chief Executive Officer Mike Powers on various County Issues, Projects and Programs of impacting residents of Ventura County.

**Discussion:**

Mr. Powers will provide information on Ventura County projects and programs including:

- Homeless Funding
- VCMC
- Wildlife Corridor
- Oil and Gas Drilling
- Gun Shows
- General Plan Update