

**RED HILL COMMUNITY PARK JOINT POWERS AUTHORITY**  
**STAFF REPORT**  
**April 13, 2005**

For the Meeting of April 20, 2005

TO: Board Members

FROM: Janet Pendoley, Treasurer

SUBJECT: Independent Audit Report for the period ending June 30, 2005

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**RECOMMENDATION**

That the Board direct the JPA Treasurer to obtain quotes for an independent audit to be conducted on the JPA's financial records for the period beginning January 1, 2004 and ending June 30, 2005.

**BACKGROUND**

The main purposes of an independent audit are:

- to determine if the organization's general ledger fairly states its financial position as of a certain date.
- to produce general purpose financial statements for use in future transactions, such as determining the organization's credit rating, issuing debt, etc.
- to evaluate the organization's controls and procedures and to advise the Board of any findings or recommendations.

ANALYSIS

The Joint Powers Agreement that established the Red Hill Community Park JPA relies on Government Code Sections 6505 and 6505.5 to outline the duties and responsibilities of the Treasurer with regard to the accountability of JPA funds. Section 6505 requires the officer to contract with a certified public accountant to make an annual audit of the accounts and records of the entity.

The Red Hill Community Park Joint Powers Authority was officially established in January 2004. Since that time, approximately \$107,000 has been received, including more than 115 contributions from private donors in addition to the \$50,000 grant from Marin County and the \$12,500 received the Tam Union High School District for start up costs. A total of twenty checks haven been written to cover expenditures total approximately \$58,000, with the majority spent for traffic and noise studies and park design. While the dollar value of these transactions has not been high, these numbers reflect that activity has been steady over these past 15 months. It is the appropriate time to establish the annual audit process.

## FISCAL IMPACT

In anticipation of the need for an audit, staff contacted the Town's current certified public accounting auditing firm, Odenberg, Ulakko, and Muranishi (OUM). They informally quoted \$2,000 for this service, noting that although the volume and dollar value is not high for this 18 month period, there is a base line number of procedures the firm is required to conduct in order for the audit to conform to generally accepted auditing standards. Obtaining additional quotes from other local firms would assure the JPA of the best services provided at the lowest cost to the organization. Consideration of a multi-year contract may also impact the price favorably.

## CONCLUSION

Staff recommends that the Board direct them to obtain quotes from several local certified public accounting firms for an independent audit to be conducted on the JPA's financial records for the period beginning January 2004 and ending June 2005. Included in each firm's quote should be a price specified for a one, two, or three-year contract term.

Respectfully submitted,

Janet Pendoley  
Treasurer  
Finance and Admin Services Director, Town of San Anselmo

**RED HILL COMMUNITY PARK JOINT POWERS AUTHORITY**  
**STAFF REPORT**  
**April 12, 2005**

For the meeting of April 20, 2005

TO: Board Members

FROM: Debra Stutsman, Town Administrator  
Doug Long, Executive Director

SUBJECT: Planning Consultant

**RECOMMENDATION**

That the Board approve the expenditure of up to \$21,210 for a Planning Consultant to handle the planning process for the park.

**BACKGROUND**

A final plan for the Red Hill Community Park has been approved by the Red Hill JPA and the Ross Valley School District. The plan includes a full-sized soccer field with a baseball overlay, a fenced 1-acre dog park, a sports court, restroom/concession/storage building, and parking, drainage and landscaping improvements. The next step in the process is to submit the plans to the Town of San Anselmo Planning Department for processing.

**DISCUSSION**

Processing a project of this size is a time-consuming task, beyond the capabilities of present Town Planning staff due to staff shortages created by a fiscal shortfall. The Department currently has just two staff persons instead of three. Interim Planning Director Lisa Wight has solicited a proposal from a well-qualified Planner, Lisa Newman, to handle the project. Ms Newman has experience in large development projects, such as Stone Tree Golf Club and residential development in Novato, Chapel Cove residential master plan in Novato and the Palo Alto Medical Foundation Campus development plan in Palo Alto. Her resume is attached.

Planning services proposed to be provided include the following:

- Review application plans and materials, coordinate distribution to Town departments for review and comment.
- Prepare an Initial Study to evaluate potentially significant environmental impacts and recommend mitigation measures, if necessary.
- Oversee processing of the Design Review application, prepare public notices, draft findings, conditions of approval, staff reports and resolutions of approval and make presentations to the Planning Commission (estimated 3 meetings) and Town Council (estimated 2 meetings).

Ms Newman estimates that the above work will take 202 hours, at a cost of \$21,210, based on \$105 per hour. If the work takes fewer hours, the cost will be less. Her proposal is attached.

The JPA Agreement, page 6, calls out that “The Town shall be responsible for compliance with the California Environmental Quality Act in the development of the Park, the costs of which shall be reimbursed by the Authority.”

The Town’s Planning Director will supervise the work of the planning consultant, and planning staff will be responsible to do administrative work associated with the project. This staff support, as with the continuing work of the Recreation Director, Town Administrator and Finance and Administrative Services Director on the Red Hill Park, are provided without charge to the JPA.

Respectfully submitted,

Debra Stutsman  
Town Administrator

Doug Long  
Executive Director

Attachments:  
Consultant’s resume  
Consultant’s proposal