



FAIR OAKS CEMETERY DISTRICT

Guillermo Barron
District Manager
Mysti Lingenfelter
Office Manager
Gonzalo Vega
District Foreman

7780 Olive Street Fair Oaks, CA 95628
Phone (916) 966-1613 Fax (916) 966-8921
www.fairoakscemetery.com
ESTABLISHED 1902

BOARD OF TRUSTEES
Peter Schroeder- Chairman
Carolyn Flood-Vice Chairman
Albert D. Neufeld-Treasurer
Patricia Vogel
Robert Clouse

“It is our mission to partner with our community to preserve our past & memorialize our future.”

NOTICE OF SPECIAL MEETING OF THE BOARD OF TRUSTEES OF FAIR OAKS CEMETERY DISTRICT

Friday, June 7, 2024, at 1:00 pm
District Office
7780 Olive St.
Fair Oaks, CA 95628


This agenda has been prepared and posted at least 72 hours prior to the regular meeting of the Board of Trustees in accordance with the Ralph M. Brown Act. The public may be heard on an item before or during the consideration of any agenda item to be considered by the Board, subject to reasonable time limitations for each speaker. Members of the Public may address matters under the jurisdiction of the Board of Trustees, and not on the posted agenda, provided that no action shall be taken on any item not appearing on the agenda. The Board cannot take action on any unscheduled items unless it is declared by a vote of at least two-thirds (2/3) of the Board that there is an urgent need to take immediate action, and the need for action came to the attention of the district after the agenda was posted. Agenda items are numbered for identification purposes only and will not necessarily be considered in the indicated order. Details and supporting materials concerning agenda items are available for public reference during normal working hours at the District Office.

1. Call to Order-1:00 p.m.
2. Pledge of Allegiance
3. Roll Call of Board
4. Public Comment on any agenda items - Open or Closed.

The Board of Trustees of the Fair Oaks Cemetery District appreciates and encourages public interest and welcomes questions and opinions at its meetings. Members of the public desiring to address the Board are requested to first be recognized by the presiding officer and identify themselves for the record. The presiding officer may, in the interest of time and good order, limit the length and number of public comments and presentations.

5. Audit & State Controller's Letter
Discussion of State Controller's Letter.
6. Trustees Discussions, Questions, & Comments
7. Adjournment

This Agenda posted this 6th Day of June 2024


Guillermo Barron, District Manager

A complete agenda packet, including staff reports and supporting documents, is available for public inspection at the District Office during normal business hours.

In compliance with Americans with Disabilities Act the Fair Oaks Cemetery District will make available to members of the public any special assistance necessary to attend and participate in this meeting. In addition, if requested this agenda will be made available in appropriate alternative formats. All such requests should be made at least 72 hours prior to the meeting to the District Manager at 916-966-1613 or at the district's office as listed at the top of the agenda.

Date	Action Taken	Reply?	Reply
2/17/2023	Request for audit copies for 2020-2021	YES	Asked to both years 2020/2021 & 2021/2022 the following month.
5/30/2023	Letter from County controllers office - Forward to Scott German	YES	Scott replied "I'll take care of it, it should already been filed in January.
8/1/2023	Audit letter from County received - Forward to Scott German	YES	Tell county we will have them by end of Month.
3/4/2024	Emailed Scott regarding letter dated 2-29- 2024	NO	I replied to the State Controller's Office with Scott's company information.
4/15/2024	Email from State Controller's Office	YES	I replied to the State Controller's Office with Scott's company information.
4/15/2024	Email from State Controller's Office - Forward to Scott German.	NO	
5/24/2024	2nd letter from County Controller's Office - Forward to Scott German	AUTO	Out of office till 6/6/2024

Sacramento, California 95864

Telephone (916) 333-5360
Facsimile (916) 333-5370
Cellular (916) 709-4755

From: Mysti Lingenfelter <Mysti@fairoakscemetery.com>

Sent: Thursday, November 4, 2021 1:02 PM

To: Scott German <scottg@fechtercpa.com>

Subject: Audit & State Controller's Report.

Happy Day! I was wondering if we needed anything for the upcoming audit for 2020 – 2021? Also, we received the attached letter in the mail and it mentions an audit report for 2020-2021. The report I have to complete with the State controllers office is due January 31, 2022. Thank you for your help in this matter.

Mysti Lingenfelter
Admin. Assistant
(916) 966-1613
Fair Oaks Cemetery

From: [Scott German](#)
To: [Mysti Lingenfelter](#)
Subject: RE: Audit & State Controller's Report.
Date: Thursday, November 4, 2021 2:13:14 PM

Me too, but thought I would check



Scott German, CPA
3445 American River Drive, Suite A
Sacramento, California 95864

Telephone (916) 333-5360
Facsimile (916) 333-5370
Cellular (916) 709-4755

From: Mysti Lingenfelter <Mysti@fairoakscemetery.com>
Sent: Thursday, November 4, 2021 1:48 PM
To: Scott German <scottg@fechtercpa.com>
Subject: RE: Audit & State Controller's Report.

Yes I believe so.

Mysti Lingenfelter
Admin. Assistant
(916) 966-1613
Fair Oaks Cemetery

From: Scott German <scottg@fechtercpa.com>
Sent: Thursday, November 4, 2021 1:33 PM
To: Mysti Lingenfelter <Mysti@fairoakscemetery.com>
Subject: RE: Audit & State Controller's Report.

Ill get back to you tomorrow.

You sent over the confirmations already, correct?



Scott German, CPA
3445 American River Drive, Suite A



BETTY T. YEE
California State Controller

November 17, 2022

District Fiscal Officer
Fair Oaks Cemetery District
7780 Olive Street
Fair Oaks, CA 95628

SUBJECT: 2021-22 Special Districts' Financial Transactions Report

Dear District Fiscal Officer:

This letter provides information regarding the 2021-22 **Special Districts' Financial Transactions Report (FTR)**. Government Code (GC) section 53891 requires that the financial transactions of each local agency be submitted to the State Controller's Office (SCO) within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report must contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

The FTR is due to SCO by January 31, 2023. Reporting instructions, including COVID-19 reporting guidance, and information for the 2021-22 Special Districts' FTR are available on the SCO website at https://www.sco.ca.gov/ard_locinstr_districts_forms.html.

To file your FTR, visit Local Government Reporting System Online (LGRS Online) at <https://lgrsonline.sco.ca.gov>. The entity type, username, and password for the web-based reporting program are:

Entity Type: Special Districts
Username: Fair Oaks Cemetery District
Password: Ab#12043404400

The 2021-22 FTR cover page can be signed electronically on LGRS Online.

Blended component units (BCUs), although legally separate entities, are, in substance, part of the primary special district operations. According to GAAP, the financial data from BCUs should be integrated into the appropriate primary special district funds for reporting purposes. The financial data of BCUs must be included in the primary Special Districts' FTR.

Local Government Programs and Services Division
MAILING ADDRESS P.O. Box 942850, Sacramento, CA 94250
3301 C Street, Suite 700, Sacramento, CA 95816

District Fiscal Officer
November 17, 2022
Page 2

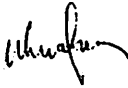
BCUs that meet the requirements to be Special Districts, as defined in GC section 12463(d)(2), must separately prepare and submit the Special Districts' FTR to SCO.

Please note that in accordance with GC section 12464, if the reports are not made in the time, form, and manner required—or there is reason to believe that a report is false, incomplete, or incorrect—SCO is authorized to conduct an investigation to obtain the required information. Any costs incurred by SCO as a result of such an investigation shall be borne by the district.

GC section 26909 requires an audit to be completed and filed with our office within 12 months after the close of the fiscal year(s) under examination. Please email an electronic copy to SDsupport@sco.ca.gov.

If you have any questions, please contact the Special Districts' Reporting Unit at SDsupport@sco.ca.gov or (916) 327-1017.

Sincerely,



EDWARD SERAFICA
Supervisor
Special Districts' Reporting Unit

Enclosure

Mysti Lingenfelter

From: Scott German <scottg@sgerman-cpa.com>
Sent: Monday, November 21, 2022 8:49 AM
To: Mysti Lingenfelter
Subject: RE: State Controller Request

Ill get thst together for you. Nothing for you to do.



Scott German, CPA
3445 American River Drive, Suite A
Sacramento, California 95864

Telephone (916) 333-5360
Facsimile (916) 333-5370
Cellular (916) 709-4755

From: Mysti Lingenfelter <Mysti@fairoakscemetery.com>
Sent: Monday, November 21, 2022 7:51 AM
To: scottg@fechtercpa.com; Scott German, CPA <scottg@sgerman-cpa.com>
Subject: State Controller Request

I got this from the state controller's office. How do I respond?

Mysti Lingenfelter

Administrative Assistant
Fair Oaks Cemetery District
916-966-1613
7780 Olive Street
Fair Oaks, CA 95628

info.focd@gmail.com

From: Scott German <scottg@fechtercpa.com>
Sent: Tuesday, March 1, 2022 12:52 PM
To: info.focd@gmail.com
Subject: RE: State Controllers Letter - NEW

I am working on it, the conversion to your new chart of accounts is painful. It will be filed this week.



Scott German, CPA
3445 American River Drive, Suite A
Sacramento, California 95864

Telephone (916) 333-5360
Facsimile (916) 333-5370
Cellular (916) 709-4755

From: info.focd@gmail.com <info.focd@gmail.com>
Sent: Tuesday, March 1, 2022 12:48 PM
To: Scott German <scottg@fechtercpa.com>
Subject: State Controllers Letter - NEW

Just got this one in the mail. What do I need to do with this?

Fair Oaks Cemetery District
916-966-1613
7780 Olive Street
Fair Oaks, CA 95628

*State
Controllers
Letter.
(Did not save a
copy.)
FTR*



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

May 25, 2023

District Fiscal Officer
Fair Oaks Cemetery District
7780 Olive Street
Fair Oaks, CA 95628

SUBJECT: Delinquent 2021-22 Financial Transactions Report

Dear District Fiscal Officer:

This letter is to notify you of the State Controller's Office (SCO) upcoming site visit to your office to collect information needed to compile your Fiscal Year 2021-22 **Financial Transactions Report (FTR)**, which Fair Oaks Cemetery District has failed to file in a timely manner. Pursuant to Government Code (GC) section 53891, SCO notified you of the delinquency on February 28, 2023, and provided you with 20 days from the receipt of the written notice to submit your report to us.

As we have not received the report, SCO will exercise the authority provided by GC section 12464 and appoint a qualified accountant to visit your agency to collect the information needed to complete the delinquent report. Please note that the cost incurred by SCO to compile the FTR will be borne by your agency.

We have scheduled our staff to arrive at your office on June 19, 2023. Please note that the preparation of the FTR will not relieve your agency's obligation of the forfeiture amount as provided by GC section 53895.

To expedite the preparation of the report, please have the following items available for our staff:

- Fiscal year 2021-22 pre-closing trial balance;
- Long-term debt reconciliation documents; and
- Federal, state, and county grant documentation.

District Fiscal Officer
May 25, 2023
Page 2

For an effective on-site visit, please also provide:

- A room or area with a desk for SCO staff members;
- Access to a copy machine; and
- Agency staff available for questions and clarification.

SCO staff will contact you a few days in advance of our visit to confirm the schedule. In the meantime, SCO will accept your agency's FTR if it is submitted before the planned visit.

Reporting instructions, including COVID-19 reporting guidance, and information are available on the SCO website at https://www.sco.ca.gov/ard_local_reporting_forms.html.

To file your FTR, visit Local Government Reporting System Online (LGRS Online) at <https://lgrsonline.sco.ca.gov>. The entity type, username, and password for the web-based reporting program are:

Entity Type: Special Districts
Username: Fair Oaks Cemetery District
Password: Ab#12043404400

The 2021-22 FTR cover page can be signed electronically on LGRS Online.

If you have any questions or need additional information, please contact Edward Serafica at (916) 323-5700 or eserafica@sco.ca.gov.

Sincerely,



PHILLIP PANGILINAN
Manager
Local Government Reporting Section

Enclosure

PROOF OF SERVICE BY MAIL

I declare: I am a citizen of the United States, over the age of 18 years, and not a party to this action. My business address is State Controller's Office, 3301 C Street, Suite 740, Sacramento, California 95816.

On the date set forth below, I served the following entitled document:

Delinquent 2021-22 Financial Transactions Report

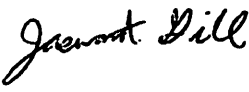
by placing a true copy thereof in a sealed envelope addressed to the person(s) named below at the address(es) shown and by placing said envelope for collection and mailing, following our ordinary business practices. I am readily familiar with this business's practice for collecting and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service, in a sealed envelope with postage fully prepaid.

Name: District Fiscal Officer
Fair Oaks Cemetery District

Address: 7780 Olive Street
Fair Oaks, CA 95628

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on May 25, 2023, at Sacramento, California.

Signature: 
Printed Name: Jaswant Gill

info.focd@gmail.com

From: info.focd@gmail.com
Sent: Tuesday, May 30, 2023 9:28 AM
To: 'Scott German'
Subject: RE: Notice from state controller

Thank you Scott.

Fair Oaks Cemetery District
916-966-1613
7780 Olive Street
Fair Oaks, CA 95628

From: Scott German <scottg@sgerman-cpa.com>
Sent: Tuesday, May 30, 2023 8:50 AM
To: info.focd@gmail.com
Subject: RE: Notice from state controller

I'll take care of it, it should already have been filed. In January

 **FECHTER
& COMPANY**
Certified Public Accountants
Scott German, CPA
President, Managing Shareholder
3445 American River Drive, Suite A
Sacramento, California 95864

Telephone (916) 333-5360
Facsimile (916) 333-5370
Cellular (916) 709-4755

From: info.focd@gmail.com <info.focd@gmail.com>
Sent: Tuesday, May 30, 2023 8:43 AM
To: Scott German, CPA <scottg@sgerman-cpa.com>; 'Michael C Conley' <MConley@fechtercpa.com>
Subject: Notice from state controller

What do I need to do for this?

Thank you. Mysti

Fair Oaks Cemetery District
916-966-1613
7780 Olive Street
Fair Oaks, CA 95628

Mysti Lingenfelter

From: Scott German <scottg@sgerman-cpa.com>
Sent: Wednesday, June 7, 2023 1:06 PM
To: Mysti Lingenfelter
Subject: RE: Audits for the last 2 years

I promise I am working on it. Ill get the State Controller taken care of this week



Scott German, CPA
President, Managing Shareholder
3445 American River Drive, Suite A
Sacramento, California 95864

Telephone (916) 333-5360
Facsimile (916) 333-5370
Cellular (916) 709-4755

From: Mysti Lingenfelter <Mysti@fairoakscemetery.com>
Sent: Tuesday, June 6, 2023 9:47 AM
To: Scott German, CPA <scottg@sgerman-cpa.com>; Michael C Conley <MConley@fechtercpa.com>
Subject: Audits for the last 2 years

Just wondering here we are in this process?

Mysti Lingenfelter

Administrative Assistant
Fair Oaks Cemetery District
916-966-1613
7780 Olive Street
Fair Oaks, CA 95628

Mysti Lingenfelter

From: Scott German <scottg@fechtercpa.com>
Sent: Wednesday, June 14, 2023 10:00 AM
To: Mysti Lingenfelter
Subject: County reports

Can I get the 6/30/2022 and 6/30/2023 count re[ports from you please?

The conversion did not go well and we are having trouble reconciling.

I ma going to make some blanket decisions and then we can discuss.

FYI, I have dealt with the State Controller's office for now.



Scott German, CPA

Managing Shareholder

3445 American River Drive, Suite A
Sacramento, California 95864

Telephone (916) 333-5360

Facsimile (916) 333-5370

Cellular (916) 709-4755

info.focd@gmail.com

From: Scott German <scottg@fechtercpa.com>
Sent: Wednesday, June 14, 2023 12:04 PM
To: info.focd@gmail.com
Subject: RE: Fair Oaks Cemetery District

Yes I spoke with them today. Surprised they sent this , but it is a different person than I spoke with.

From: info.focd@gmail.com <info.focd@gmail.com>
Sent: Wednesday, June 14, 2023 11:41 AM
To: Scott German <scottg@fechtercpa.com>
Subject: FW: Fair Oaks Cemetery District
Importance: High

???

Fair Oaks Cemetery District
916-966-1613
7780 Olive Street
Fair Oaks, CA 95628

From: Bannerman, Kwaku <KBannerman@sco.ca.gov>
Sent: Wednesday, June 14, 2023 11:40 AM
To: info.focd@gmail.com
Cc: info.focd@gmail.com
Subject: Fair Oaks Cemetery District
Importance: High

Good Morning Mysti:

This is to inform you that, as of today, we have not yet received your entity's 2022 Special District Financial Transaction Report. This report was due no later than January 31, 2023.

Please see message below.

Government Code 12464.

(a) If the county, city, or district reports are not made in the time, form, and manner required or there is reason to believe that a report is false, incomplete, or incorrect, the Controller shall appoint a qualified accountant to make an investigation and to obtain the information required. The accountant appointed shall report to the Controller the results of investigation, and a copy shall be filed with the legislative body of the county, city, or district, the accounts of which were investigated. If a similar investigation has to be made of the accounts of any county, city, or district, for two successive years, a certified copy of the results of the investigation last made shall be transmitted to the grand jury of the county that was investigated or in which the city or district investigated is situated, or, if the district is situated in more than one county, in the county in which any portion of the district is situated.

(b) Any costs incurred by the Controller pursuant to subdivision (a), including contracts with, or employment of, certified public accountants or public accountants, in compiling a financial report pursuant to Section 12463 or 12463.3 shall be borne by the county, city, district, or redevelopment agency, and shall be a charge against any unencumbered funds of the county, city, district,

or redevelopment agency. Any forfeiture imposed by Section 53895 or 53895.5 may be offset up to the total costs incurred by the Controller. Any remaining balance shall be forfeited in accordance with Sections 53895 and 53895.5. Any costs incurred by the Controller in excess of the forfeiture imposed shall be a charge against any unencumbered funds of the county, city, district, or redevelopment agency.

Thank you.



Kwaku Bannerman | Fiscal Analyst
Office of State Controller Malia M. Cohen
Local Government Programs and Services Division
3301 C Street, Suite 740
Sacramento, CA 95816 | 916 445-5173



CONFIDENTIALITY NOTICE: This communication with its contents as well as any attachments may contain confidential and/or legally privileged information. It is solely for the use of the intended recipient(s). Unauthorized interception, review, use or disclosure is prohibited and may violate applicable laws including the Electronic Communications Privacy Act. If you are not the intended recipient, please contact the sender and destroy all copies of the communication.

Mysti Lingenfelter

From: Scott German <scottg@fechtercpa.com>
Sent: Tuesday, June 20, 2023 11:22 AM
To: Mysti Lingenfelter
Subject: RE: Auditor's report

Aggghh.

Kick you auditor in the butt!

Working on it, I promise.

From: Mysti Lingenfelter <Mysti@fairoakscemetery.com>
Sent: Tuesday, June 20, 2023 9:03 AM
To: Scott German <scottg@fechtercpa.com>
Subject: Auditor's report

I keep getting calls about posting our closing statements with the county. They say it is still not done. What should I do about this?

Mysti Lingenfelter

Administrative Assistant
Fair Oaks Cemetery District
916-966-1613
7780 Olive Street
Fair Oaks, CA 95628



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

February 29, 2024

Entity ID – 12043404400

District Fiscal Officer
Fair Oaks Cemetery District
7780 Olive Street
Fair Oaks, CA 95628

SUBJECT: Delinquent Special District Financial Transactions Report

Dear District Fiscal Officer:

The State Controller's Office (SCO) records indicate that we have not received your **Financial Transactions Report (FTR)** for the fiscal year ended June 30, 2023. Government Code (GC) section 53891 requires a report of financial transactions of each local agency to be submitted within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later.

This letter constitutes written notice of your failure to provide the report by the due date, and provides you with the opportunity to submit the report to SCO by March 20, 2024.

Pursuant to GC section 53895, failure to file your report by March 20, 2024, will result in a forfeiture ranging from \$1,000 to \$5,000; the final forfeiture amount will be calculated based on your prior-year total revenue. In addition, GC section 12464 provides SCO with authority to investigate and to obtain required information if there is reason to believe that a report is false, incomplete, or incorrect. Any costs incurred by SCO in compiling the report shall be borne by your agency pursuant to GC section 12464(b).

Reporting instructions, including COVID-19 reporting guidance, and information for the 2022-23 Special District FTR are available on the SCO website at https://www.sco.ca.gov/ard_locinstr_districts_forms.html.

District Fiscal Officer
February 29, 2024
Page 2 of 2

To file your FTR, visit Local Government Reporting System Online (LGRS Online) at <https://lgrsonline.sco.ca.gov>. The entity type, username, and password for the web-based reporting program are:

Entity Type: Special Districts
Username: Fair Oaks Cemetery District
Password: Ab#12043404400

The 2022-23 FTR cover page can be signed electronically on LGRS Online.

If you have any questions, please contact the Special District Reporting Unit at SDsupport@sco.ca.gov or (916) 327-1017.

Sincerely,



Edward Serafica
Supervisor
Special Districts Unit

Enclosure

PROOF OF SERVICE BY MAIL

I declare: I am a citizen of the United States, over the age of 18 years, and not a party to this action. My business address is State Controller's Office, 3301 C Street, Suite 740, Sacramento, California 95816.

On the date set forth below, I served the following entitled document:

Delinquent Report of Financial Transactions


by placing a true copy thereof in a sealed envelope addressed to the person(s) named below at the address(es) shown and by placing said envelope for collection and mailing, following our ordinary business practices. I am readily familiar with this business' practice for collecting and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service, in a sealed envelope with postage fully prepaid.

Name: District Fiscal Officer
Fair Oaks Cemetery District

Address: 7780 Olive Street
Fair Oaks, CA 95628

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on February 29, 2024, at Sacramento, California.

Signature: 
Printed Name: Jaswant Gill

Mysti Lingenfelter

From: Mysti Lingenfelter
Sent: Tuesday, April 16, 2024 7:24 AM
To: Michael C Conley
Subject: FW: State Controller's report for 2022
Attachments: 2022 Fair Oaks Cemetery District - LGRS Online.pdf

✂ See message below

Mysti Lingenfelter

Hello Mysti,

Attached is the fiscal year 2022 FTR if your audit has not gotten a copy yet. We have several analyst and would not be able to confirm if we sent your auditor a copy.

Just as an FYI the fiscal year 2023 FTR has still not be filed with us and is delinquent. Please submit or have your audit submit the report as soon as possible. The site visit letters will be sent out soon. When they log in to prepare the FTR, they can view prior years by changing the year under the section "fiscal year". They can also print prior year FTRs as needed.

If you have any questions, please let me know.

Thank you,



Ricardo Mendoza | Accounting Analyst
Office of State Controller Malia M. Cohen
Local Government Programs and Services Division
Local Government Policy and Reporting Bureau
3301 C Street, Suite 740
Sacramento, CA 95816 / (916) 552-9037
www.sco.ca.gov

From: Mysti Lingenfelter <Mysti@fairoakscemetery.com>
Sent: Monday, April 15, 2024 12:53 PM
To: SDsupport <SDsupport@sco.ca.gov>
Subject: State Controller's report for 2022

CAUTION:

This email originated from outside of the organization.
Do not click links or open attachments unless you recognize the sender's email address and know the content is safe.

My auditor Fechter & Company requested a copy of our (Fair Oaks Cemetery District) State Controller's Report for Fiscal Year 2022, and I was wondering if you had sent it.

Department of Finance

Chad Rinde
Director



County of Sacramento

Divisions

Auditor-Controller
Consolidated Utilities Billing &
Service
Investments
Revenue Recovery
Tax Collection & Licensing
Treasury

May 16, 2024

Fair Oaks Cemetery District
7780 Olive Street
Fair Oaks, CA 95628

Dear District Administrator:

Subject: Audit Requirement Reminder - Government Code Section 26909

All California Special Districts must comply with Government Code Section 26909 regarding annual audited financial statements. One requirement is that each district files a copy of its audit with the County Auditor-Controller (Director of Finance in Sacramento County).

This letter is being sent to remind you that the District's FY 2022/23 audit report is required to be submitted by June 30, 2024. In addition, we have no record of your district submitting an audit since 2020.

Please submit your FY 2022/23 audit report by June 30, 2024 and all other delinquent audit reports as soon as possible to the email address FinanceDirector@saccounty.gov or by mail:

Internal Audit Unit
Department of Finance
County of Sacramento
10481 Armstrong Avenue, Suite 200
Mather, CA 95655

Please contact Andy Yu, Chief of Audits, at Yuh@saccounty.gov or (916) 874-8896 if you have any questions or need any assistance.

Sincerely,

A handwritten signature in blue ink, appearing to read "Chad Rinde".

Chad Rinde
Director of Finance

700 H Street, Suite 3650, Sacramento, CA 95814
Office (916) 874-7248 | finance.saccounty.gov

Department of Finance

Chad Rinde
Director



County of Sacramento

Divisions

Auditor-Controller
Consolidated Utilities Billing &
Service
Investments
Revenue Recovery
Tax Collection & Licensing
Treasury

July 17, 2023

Fair Oaks Cemetery District
7780 Olive Street
Fair Oaks, CA 95628

Dear District Administrator:

Subject: Delinquent Audits and Government Code Section 26909

All California Special Districts must comply with Government Code Section 26909 (Code) regarding annual audited financial statements. One requirement is that each district files a copy of their audit with the County Auditor-Controller (Director of Finance in Sacramento County). This letter is being sent to you because we have no record of your district submitting an audit since June 30, 2020. If you have had an audit(s) subsequent to that date, please provide them no later than July 31, 2023 to the email address Finance-Director@saccounty.gov or by mail:

Internal Audit Unit
Department of Finance
County of Sacramento
700 H Street, Room 3650
Sacramento, CA 95814

The Code does provide governing relief from the annual submission. Any district, with unanimous request of their board, and unanimous approval of the Sacramento County Board of Supervisors, may opt for a biennial audit (both years must be audited).

Under some circumstances a financial review or agreed-upon procedures engagement, in accordance with the appropriate professional standards, as determined by the County auditor, may be substituted for an audit if the following five conditions are met: 1) By unanimous request of the governing board of the special district; 2) Unanimous approval of the Board of Supervisors of the request; 3) All of the special district's revenues and expenditures are transacted through the County's financial system; 4) The special district's annual revenues do not exceed one hundred fifty thousand dollars (\$150,000); and 5) The special district shall pay for any costs incurred by the County Auditor-Controller in performing an agreed-upon procedures engagement. Those costs shall be charged against any unencumbered funds of the district available for that purpose.

Delinquent Audits and Government Code Section 26909
July 17, 2023

In addition, a special district may, by annual unanimous request of the governing board of the special district and with annual unanimous approval of the Board of Supervisors, replace the annual audit with an annual financial compilation of the special district to be performed by the County Auditor-Controller in accordance with professional standards, if all of the following conditions are met: 1) All of the special district's revenues and expenditures are transacted through the County's financial system; and 2) The special district's annual revenues do not exceed one hundred fifty thousand dollars (\$150,000). The special district shall pay for any costs incurred by the County Auditor-Controller in performing a financial compilation. Those costs shall be a charge against any unencumbered funds of the district available. A special district shall not replace an annual audit with an annual financial compilation of the special district for more than five consecutive years, after which a special district shall comply with the Code's annual audit requirement.

Should a district elect not to comply with the Code's requirements, the Code requires the County Auditor-Controller to perform or contract with a firm to perform the required audits. Further, the Code states "any costs incurred by the County Auditor-Controller, including contracts with, or employment of, certified public accountants or public accountants, in making an audit of every special purpose district pursuant to this section shall be borne by the district and shall be a charge against any unencumbered funds of the district available for the purpose."

Sacramento County Counsel has confirmed that there are no other exceptions to the audit requirement and that costs can be reimbursed from cash held in the County Treasury.

If you have not had a recent audit, please contact Andy Yu, Chief of Audits, at Yuh@saccounty.gov or (916) 874-8896 regarding your plans to comply with Code Section 26909 no later than July 31, 2023. If we do not receive a copy of your audit or a response from you by July 31, 2023, we will take the necessary steps to ensure the audit is completed.

If you have any questions, please contact Andy Yu.

Thank you for your attention with this matter.

Sincerely,



Chad Rinde
Director of Finance

cc: Members, Board of Supervisors
County Executive

Mysti Lingenfelter

From: Scott German <scottg@fechtercpa.com>
Sent: Tuesday, August 1, 2023 7:37 AM
To: Mysti Lingenfelter
Subject: RE: Audits for last two years?

Tell them that you will have them to them at the end of the month.

That conversion is kicking my butt.

From: Mysti Lingenfelter <Mysti@fairoakscemetery.com>
Sent: Tuesday, August 1, 2023 7:24 AM
To: Scott German, CPA <scottg@sgerman-cpa.com>; Scott German <scottg@fechtercpa.com>
Subject: Audits for last two years?

Here is a copy of a letter I received from the County. How should I reply?

Mysti Lingenfelter

Administrative Assistant
Fair Oaks Cemetery District
916-966-1613
7780 Olive Street
Fair Oaks, CA 95628

Department of Finance

Chad Rinde
Director



County of Sacramento

Divisions

Auditor-Controller
Consolidated Utilities Billing &
Service
Investments
Revenue Recovery
Tax Collection & Licensing
Treasury

May 16, 2024

Fair Oaks Cemetery District
7780 Olive Street
Fair Oaks, CA 95628

Dear District Administrator:

Subject: Audit Requirement Reminder - Government Code Section 26909

All California Special Districts must comply with Government Code Section 26909 regarding annual audited financial statements. One requirement is that each district files a copy of its audit with the County Auditor-Controller (Director of Finance in Sacramento County).

This letter is being sent to remind you that the District's FY 2022/23 audit report is required to be submitted by June 30, 2024. In addition, we have no record of your district submitting an audit since 2020.

Please submit your FY 2022/23 audit report by June 30, 2024 and all other delinquent audit reports as soon as possible to the email address FinanceDirector@saccounty.gov or by mail:

Internal Audit Unit
Department of Finance
County of Sacramento
10481 Armstrong Avenue, Suite 200
Mather, CA 95655

Please contact Andy Yu, Chief of Audits, at Yuh@saccounty.gov or (916) 874-8896 if you have any questions or need any assistance.

Sincerely,

A handwritten signature in blue ink, appearing to read "Chad Rinde".

Chad Rinde
Director of Finance

700 H Street, Suite 3650, Sacramento, CA 95814
Office (916) 874-7248 | finance.saccounty.gov

Mysti Lingenfelter

From: Mysti Lingenfelter
Sent: Friday, May 24, 2024 2:05 PM
To: Scott German, CPA; ScottG@FechterCPA.com
Subject: Audit Letter from County
Attachments: County Letter for audits..pdf

I don't have any copies to send them, can you please advise.

Mysti Lingenfelter

Office Manager
Fair Oaks Cemetery District
916-966-1613
7780 Olive Street
Fair Oaks, CA 95628



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

May 23, 2024

District Fiscal Officer
Fair Oaks Cemetery District
7780 Olive Street
Fair Oaks, CA 95628

SUBJECT: Delinquent 2022-23 Financial Transactions Report

Dear District Fiscal Officer:

This letter is to notify you of the State Controller's Office (SCO) upcoming site visit to your office to collect information needed to compile your Fiscal Year 2022-23 Financial Transactions Report (FTR), which Fair Oaks Cemetery District has failed to file in a timely manner. Pursuant to Government Code (GC) section 53891, SCO notified you of the delinquency on February 29, 2024, and provided you with 20 days from the receipt of the written notice to submit your report to us.

As we have not received the report, SCO will exercise the authority provided by GC section 12464 and appoint a qualified accountant to visit your agency to collect the information needed to complete the delinquent report. Please note that the cost incurred by SCO to compile the FTR will be borne by your agency.

We have scheduled our staff to arrive at your office on June 14, 2024. Please note that the preparation of the FTR will not relieve your agency's obligation of the forfeiture amount as provided by GC section 53895.

To expedite the preparation of the report, please have the following items available for our staff:

- Fiscal Year 2022-23 pre-closing trial balance;
- Long-term debt reconciliation documents; and
- Federal, state, and county grant documentation.

District Fiscal Officer
May 23, 2024
Page 2 of 2

For an effective on-site visit, please also provide:

- A room or area with a desk for SCO staff members;
- Access to a copy machine; and
- Agency staff available for questions and clarification.

SCO staff will contact you a few days in advance of our visit to confirm the schedule. In the meantime, SCO will accept your agency's FTR if it is submitted before the planned visit.

Reporting instructions, including COVID-19 reporting guidance, and information are available on the SCO website at https://www.sco.ca.gov/ard_local_reporting_forms.html.

To file your FTR, visit Local Government Reporting System Online (LGRS Online) at <https://lgrsonline.sco.ca.gov>. The entity type, username, and password for the web-based reporting program are:

Entity Type: Special Districts
Username: Fair Oaks Cemetery District
Password: Ab#12043404400

The 2022-23 FTR cover page can be signed electronically on LGRS Online.

If you have any questions or need additional information, please contact Edward Serafica at (916) 323-5700 or eserafica@sco.ca.gov.

Sincerely,



Phillip Pangilinan
Manager
Local Government Reporting Section

Enclosure

PROOF OF SERVICE BY MAIL

I declare: I am a citizen of the United States, over the age of 18 years, and not a party to this action. My business address is State Controller's Office, 3301 C Street, Suite 740, Sacramento, California 95816.

On the date set forth below, I served the following entitled document:

Delinquent 2022-23 Financial Transactions Report

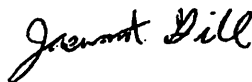
by placing a true copy thereof in a sealed envelope addressed to the person(s) named below at the address(es) shown and by placing said envelope for collection and mailing, following our ordinary business practices. I am readily familiar with this business' practice for collecting and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service, in a sealed envelope with postage fully prepaid.

Name: District Fiscal Officer
Fair Oaks Cemetery District

Address: 7780 Olive Street
Fair Oaks, CA 95628

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on May 23, 2024 , at Sacramento, California.

Signature: 
Printed Name: Jaswant Gill

Mysti Lingenfelter

From: Scott German <scottg@fechtercpa.com>
Sent: Friday, May 24, 2024 2:05 PM
To: Mysti Lingenfelter
Subject: Automatic reply: EXTERNALAudit Letter from County

I have received your email, however I am currently out of the office until Monday June 6, 2024. I will respond to your message when I return. If you need assistance before then, please contact Katherine Bird at KBird@FechterCPA and she will be able to assist you or direct your inquiry to the appropriate member of our staff.