



# FRESNO COUNTY FIRE

PROTECTION DISTRICT

*Honor, Integrity, Cooperation & Professionalism*

## MEMORANDUM

**Date:** December 8, 2021  
**To:** Board Directors  
**Attn:** John Arabian  
President  
**From:** Fire District Staff  
**Subject:** Audit Report for FY 20/21

### **BOARD OF DIRECTOR'S BRIEFING PAPER**

#### **ISSUE:**

Staff is asking the Board of Directors to review and approve the annual Auditor's Report for Fiscal Year 2020/2021 prepared by Cuttone & Mastro.

#### **BACKGROUND:**

Each year the District's auditor prepares the annual Auditor's Report based on testing and review of the District's financial statements as prepared by staff.

#### **DISCUSSION:**

The Auditor's Report for fiscal year ending June 30, 2021 includes a report from management regarding the condition of the District's financial health. The Management's Discussion and Analysis is prepared by staff and provided to the reader for a quick synopsis of the results of the audit. The financial statements, covering FY 20/21, immediately follow the Management's Discussion and Analysis.

#### **ALTERNATIVES:**

There are no recommended alternatives.

**IMPACTS** *(Consider potential consequences related to each of the following areas of concern for proposed alternatives):*

- Fiscal – No known impacts
- Operational – No known impacts
- Legal – No known impacts
- Labor - No known impacts
- Sociopolitical - No known impacts
- Policy - No known impacts
- Health and safety - No known impacts
- Environmental - No known impacts
- Interagency - No known impacts

**RECOMMENDATION:**

It is recommended by Staff that the District Board of Director's approves the Audit Report as presented. It is also recommended that any Board Member makes a motion to approve the Audit Report for Fiscal Year 2020/2021.

**APPROVED:**

  
\_\_\_\_\_  
Josh I. Chrisman, Administration Officer

  
\_\_\_\_\_  
Date