



**CITIZEN'S OVERSIGHT COMMITTEE (PUBLIC SAFETY)
REGULAR MEETING AGENDA
OCTOBER 2, 2018
6:00 PM
SANGER COUNCIL CHAMBER
1700 7TH STREET, SANGER, CA 93657**

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

D. AGENDA APPROVAL, ADDITIONS AND/OR DELETIONS

E. PUBLIC PARTICIPATION

(This portion of the meeting is reserved for persons desiring to address the Committee on any matter not on the agenda and within the area of responsibility of the Committee. It is the policy of the Committee not to answer any questions impromptu and complaints should be referred to the City Clerk's Office. Speakers should limit their comments to five minutes.)

F. CONSENT CALENDAR

1. **SUBJECT:** Minutes for the regular meeting held on September 4, 2018.
RECOMMENDATION: Approve minutes.

G. DEPARTMENT REPORTS

1. **SUBJECT:** Measure S Audit with Opinion Change in Scope.
RECOMMENDATION: That the Citizen's Oversight Committee approve changing the scope of the Measure S Audit for Compliance Audit to Compliance Examination with Attestation Opinion.
2. **SUBJECT:** Measure S Budget, Revenue and Expenditure Reports for August 2018.
RECOMMENDATION: Information Item.
3. **SUBJECT:** Police Department Update.
RECOMMENDATION: Information item.
4. **SUBJECT:** Fire Department Update.
RECOMMENDATION: Information item.

H. STAFF COMMUNICATIONS

I. MATTERS INITIATED BY COMMITTEE MEMBERS

J. NEXT SCHEDULED MEETING

1. The next regular meeting is scheduled for Tuesday, November 6, 2018 at 6 pm.
2. City Council meetings are held on the first and third Thursday of each month. The next regularly scheduled City Council meetings will be held October 4 and 18, 2018.

K. ADJOURNMENT



**CITIZEN'S OVERSIGHT COMMITTEE (PUBLIC SAFETY)
REGULAR MEETING MINUTES
SEPTEMBER 4, 2018
6:00 PM
SANGER COUNCIL CHAMBER
1700 7TH STREET, SANGER**

A complete audio record of the meeting is available at www.ci.sanger.ca.us.

A. CALL TO ORDER

The Committee called their meeting to order at [6:00:51 PM](#).

B. PLEDGE OF ALLEGIANCE

Chair Johnny Perez led the pledge of allegiance.

C. ROLL CALL

Present: Chair Johnny Perez, Vice Chair James Miser, Secretary Melissa Griggs,
Committee Members Frank Valles and Jacob Villagomez.

Absent: None

D. AGENDA APPROVAL, ADDITIONS AND/OR DELETIONS

The Committee by motion of Secretary Griggs approved the agenda as presented. The motion was seconded by Member Valles and approved by the following vote:

AYES: PEREZ, MISER, GRIGGS, VALLES, VILLAGOMEZ

NOES: NONE

ABSTAIN: NONE

ABSENT: NONE

E. PUBLIC PARTICIPATION

Dr. Jerry Valadez, CEO of SAM Academy, thanked the Committee for the expedience in pushing forward the grant disbursements and said he hoped to hear what is expected in regards to reports to the Committee. He said his meeting with City Manager Chapa, Fire Chief Tarascou and Pam Wheelan on July 19, 2018, should have been part of the evaluation process and asked for transparency from the Committee and Staff moving forward.

F. CONSENT CALENDAR

1. SUBJECT: Minutes for the regular meetings held on May 1, 2018, and July 3, 2018, and the special meeting held on August 14, 2018.

The Committee by motion of Vice Chair Miser removed Item F-1 from the Consent Calendar and approved the minutes with the following corrections:

May 1, 2018

- Page 2 – added that the thirteen questions were provided by the City Manager and that Secretary Miser's input/feedback was to answer the City Manager's questions.
- Page 3 – correction to state that Eli Ontiveros is the City Council liaison.

July 3, 2018

- Page 2 – correction to state that Chair Perez, not Member Villagomez, nominated James Miser to Vice Chair.

August 14, 2018

- Page 2 – correction to state that Vice Chair Miser nominated Chair Perez to serve as liaison to the City Council.

The motion was seconded by Secretary Griggs and approved by the following vote:

AYES: PEREZ, MISER, GRIGGS, VALLES, VILLAGOMEZ
NOES: NONE
ABSTAIN: NONE
ABSENT: NONE

G. DEPARTMENT REPORTS

1. SUBJECT: Purchase of New Vehicles.

Fire Chief Greg Tarascou presented the item.

The Citizen's Oversight Committee by motion of Member Valles affirmed the purchase of two (2) new marked vehicles for the Fire Department and two (2) new unmarked vehicles for the Police Department from Sequoia Chevrolet is an appropriate use of Measure S funds. The motion was seconded by Chair Perez and approved by the following vote:

AYES: PEREZ, MISER, VALLES
NOES: GRIGGS, VILLAGOMEZ
ABSTAIN: NONE
ABSENT: NONE

2. SUBJECT: Purchase of Additional Cameras for Sanger Park.

Police Captain Kent Matsuzaki presented this item.

Public comment:

Dr. Valadez thanked Captain Matsuzaki for such advocacy for the safety of the community and said SAM Academy's high school student members spent 100 hours researching the drug/gang issues and they named Sanger Park and Starbucks as a hot spot for drug action.

Dick Sheppard provided comment about a 2010 Sanger Herald story on homelessness in Sanger Park and at that time there were hardly ever more than five homeless people at the Park at one time. He said these days they are a different group of people, likely meth heads chased out of Fresno. He said he admires what the Police Department is doing in this dangerous area.

The Citizens Oversight Committee by motion of Secretary Griggs affirmed that the expenditure of \$13,077 for the purchase of seven (7) Axis CCTV dome cameras and the necessary accessories and attachments is an appropriate use of Measure S funds. The motion was seconded by Member Villagomez and approved by the following vote:

AYES: PEREZ, MISER, GRIGGS, VALLES, VILLAGOMEZ
NOES: NONE
ABSTAIN: NONE
ABSENT: NONE

3. SUBJECT: Measure S Budget, Revenue and Expenditure Reports for July 2018.

Administrative Services Director Gary Watahira presented the item. A copy of the July 2018 report is included with these Minutes as Attachment "A".

4. SUBJECT: Police Department Update.

Captain Matsuzaki announced the promotion of Corporal Ralph Salazar to Sergeant. The Department is currently working on the Corporal promotional process. The Public Safety Open House will be held on October 13, 2018. The Active Shooter training will begin on Saturday, September 8. Captain Matsuzaki invited Committee Members to tour the Police Department to see the camera system.

5. SUBJECT: Fire Department Update.

None.

H. STAFF COMMUNICATIONS

Director Watahira said the City received a question regarding the compliance audit request for proposals (RFP) and asked the Committee to establish an ad hoc committee to discuss the question and issue an addendum to the RFP.

By consensus of the Committee, Vice Chair Miser and Secretary Griggs were appointed to the ad hoc committee.

I. MATTERS INITIATED BY COMMITTEE MEMBERS

Chair Perez rescinded his resignation as Chair that he announced at the prior meeting.

Vice Chair Miser said the City and the Committee have been able to talk about what to do with the non-profits and he is not happy with what is being done currently. He said there are people upset because non-profit groups are receiving money. He said the definition of public safety has not been locked down. He said the City Manager took it upon himself to question one of the groups without consent or input from the Committee.

Secretary Griggs said she was on the ad hoc committee for the non-profit grants and was shocked to hear of the meeting with Dr. Valadez to discuss his budget because she was not made aware of the meeting.

Chair Perez said he was concerned with City Staff going to non-profit groups and he spoke with the City Manager and the City Manager said it would not happen again.

Secretary Griggs said she would like the Committee to be more involved with community events in an effort to showcase what the Committee does.

Chair Perez clarified that the primary function of the Committee is to determine whether the money being spent is being spent properly under the Measure S regulations.

J. NEXT SCHEDULED MEETING

1. The next regular meeting is scheduled for Tuesday, October 2, 2018, at 6 pm.
2. City Council meetings are held on the first and third Thursday of each month. The next regularly scheduled City Council meetings will be held September 6 and 20, 2018.

K. ADJOURNMENT

Being no further business the Committee adjourned their meeting at [7:02:33 PM](#).

**City of Sanger
Measure S
Adopted Budget For FY 2017-18 and
Revenue & Expenditure Report For the Month Ended July 31, 2018**

	Adopted Budget	Month To Date	Year-To- Date -	Percent, Year-To- Date
<u>Revenue</u>				
Sales Tax	2,160,000	-	0	0.00%
Miscellaneous Income	0	0	0	0.00%
Interest Income	0	0	0	0.00%
Total Revenue	2,160,000	0	0	0.00%
<u>Expenditures - Police</u>				
Wages Measure S	467,850	34,257	34,257	7.32%
Wages General Fund	206,400	17,200	17,200	8.33%
Overtime	75,000	5,387	5,387	7.18%
Other Benefits	303,298	24,110	24,110	7.95%
Total Wages & Benefits	1,052,548	80,953	80,953	7.69%
Services & Supplies	115,303	6,409	6,409	5.56%
Other Charges	0	0	0	0.00%
Total Operating Expenditures	1,167,851	87,363	87,362	7.48%
Capital Outlay	393,000	368	368	0.09%
Gang Prevention/Intervention	219,000	116,855	116,855	53.27%
Total Police Expenditures	1,779,851	204,386	204,385	11.48%
<u>Expenditures - Fire</u>				
Wages-Measure S	272,283	22,685	22,685	8.33%
Wages General Fund	171,000	14,250	14,250	8.33%
Overtime	70,000	3,705	3,705	5.29%
Other Benefits	213,176	11,424	11,424	5.36%
Total Wages & Benefits	726,459	52,064	52,064	7.17%
Services & Supplies	119,061	1,789	1,789	1.50%
Other Charges	0	0	0	
Total Operating Expenditures	845,520	53,853	53,853	6.37%
Capital Outlay	782,500	1,014	1,014	0.13%
Total Fire Expenditures	1,628,020	54,867	54,867	3.37%
Total Operating Expenditures, Capital Outlay & Gang Prevention/Intervention	3,407,871	259,253	259,252	7.61%



CITY OF SANGER

REPORT TO THE CITIZEN'S OVERSIGHT COMMITTEE

To: Citizen's Oversight Committee
From: Gary Watahira, Administrative Services Director
Subject: Measure S Audit with Opinion Change in Scope

Attachments: Sample Compliance Examination Opinion

CONFLICT OF INTEREST:

None.

RECOMMENDATION:

Recommend the Citizens Oversight Committee (COC) approve changing the scope of the Measure S Audit for Compliance Audit to Compliance Examination with Attestation Opinion.

EXECUTIVE SUMMARY:

During the Request for Proposal process, it came to staff's attention that in order to obtain an opinion for the review Measure S, a compliance examination would be required as opposed to a compliance audit. This subtle difference in title will determine that the compliance "examination" will be performed in accordance with City of Sanger's ordinances and policies. A compliance "audit" is specifically directed by Generally Accepted Auditing Standards and Government Auditing Standard, which is not the appropriate examination for objectives as determined. The compliance examination will render an opinion, sample opinion is attached.

BACKGROUND:

On September 26, 2018, the COC Ad Hoc committee met to discuss the change in scope of the Measure S Audit. In attendance was Committee Members James Miser, Melissa Griggs and Administrative Services Director Gary Watahira. Also, in attendance to provide clarifications of options for the

Prepared by: Gary Watahira

Approved by: _____

REVIEW: City Manager: _____

Finance: _____

City Attorney: _____

TYPE OF ITEM:

COUNCIL ACTION: APPROVED DENIED NO ACTION

- Consent
- Info Item
- Action Item
- Department Report
- Redevelopment Agency

- Public Hearing
- Matter Initiated by a Council Member
- Other
- Continued to: _____

examination was Fausto Hinojosa, CPA and managing partner of the firm Price, Page and Company.

The RFP for Compliance Audit Services was issued on August 17, 2018. Per question from an Auditing Firm and follow up investigation, it became apparent that a "Compliance Audit" as defined by the Office of Management and Budget (OMB) Circular A-133 would not apply to having an auditor determine whether the entity has expended funding in accordance with the specific purposes outlined in the law or regulation, but not requiring that the audit be performed in accordance with both GAAS and Government Auditing Standards. The audit in the RFP is specific to the City of Sanger's ordinances and policies. Therefore, staff is recommending the scope of the audit be changed to a compliance examination which will render an opinion to adherence to the City of Sanger's ordinances and policies.

The Ad Hoc Committee is recommending the following changes to the Request for Proposal to be issued by addendum:

- The request for services will change from a compliance audit to a compliance examination including an attestation opinion in accordance with AT-C Section 315.
- The firm awarded the contract will be required to provide an entrance conference to clarify the objectives of the examination and an exit conference.
- The years for the examination will cover fiscal year 2012 through fiscal year 2018. It was determined by the original examination by Brown Armstrong CPAs that documents from fiscal year 2009-2011 were not available. The Ad Hoc committee agreed that, due to prior knowledge of documents not available, to begin the examination period in fiscal year 2012.

REASON FOR RECOMMENDATION:

For clarification of the scope of the RFP.

FISCAL IMPACT:

No impact

ALTERNATIVES:

N/A

ACTIONS FOLLOWING APPROVAL:

Staff will issue addendum to the RFP specifying change in scope.

Independent Accountant's Report

[Appropriate addressee]

We have examined XYZ Company's compliance with [*identify the specified requirements, for example, the requirements listed in Attachment 1*] during the period January 1, 20X1, to December 31, 20X1. Management of XYZ Company is responsible for XYZ Company's compliance with the specified requirements. Our responsibility is to express an opinion on XYZ Company's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether XYZ Company complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether XYZ Company complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on XYZ Company's compliance with specified requirements.

In our opinion, XYZ Company complied, in all material respects, with [*identify the specified requirements, for example, the requirements listed in Attachment 1*] during the period January 1, 20X1 to December 31, 20X1.

[Practitioner's signature]

[Practitioner's city and state]

[Date of practitioner's report]



CITY OF SANGER

REPORT TO THE CITIZEN'S OVERSIGHT COMMITTEE

To: Citizen's Oversight Committee
From: Gary Watahira, Administrative Services Director
Subject: Measure S Budget, Revenue and Expenditure Reports
Attachments: Measure S Budget, Revenue, and Expenditure Reports for August 2018

CONFLICT OF INTEREST:

None.

RECOMMENDATION:

This is not an action item. It is for informational and review purposes only.

EXECUTIVE SUMMARY:

Attached are the Measure S Budget, Revenue, and Expenditure Reports for the month of August 2018. This report includes the adopted budget amounts, expenditures that have been incurred during the month and year to date, and revenue that have been received during the month and year-to-date. The report also includes the percentages of revenues and expenditures received/spent year-to-date. The year-to-date expenditures through August 31, 2018, are 12.48% of the budget, and revenues are at 0% of the budget. Due to normal processing times; the posting of activity is frequently about one month behind. At year end, additional postings will be accrued for July activity.

Highlights:

- No revenue is historically received until September.
- Graphs for wages and benefits included
- Interest will be reported quarterly. Posting will be in September.
- FY 2018 revenue exceed projections by \$210,727.42

Prepared by: Gary Watahira

Approved by: _____

REVIEW: City Manager: _____

Finance: _____

City Attorney: _____

TYPE OF ITEM:

COUNCIL ACTION: APPROVED DENIED NO ACTION

- Consent
- Info Item
- Action Item
- Department Report
- Redevelopment Agency

- Public Hearing
- Matter Initiated by a Council Member
- Other
- Continued to: _____

BACKGROUND:

The Finance Department provides this informational report to the Citizen's Oversight Committee each month.

REASON FOR RECOMMENDATION:

The report is for informational and review purposes only.

FISCAL IMPACT:

N/A

ALTERNATIVES:

N/A

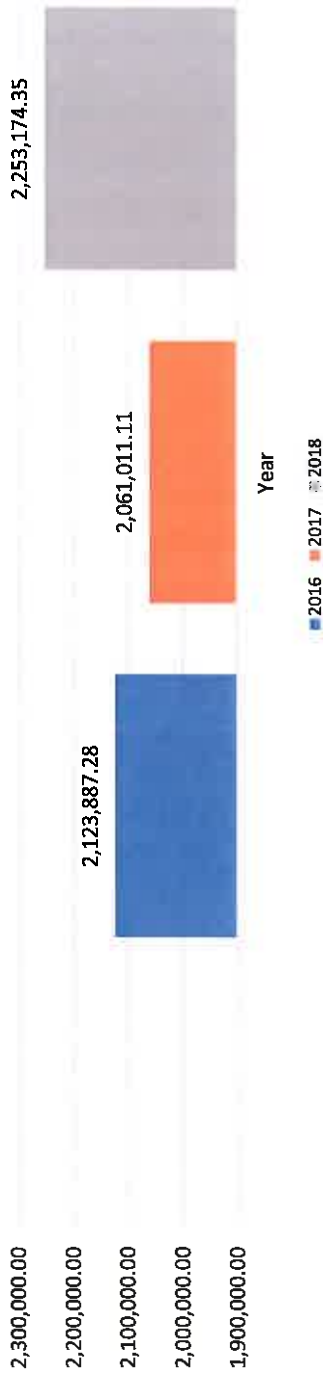
ACTIONS FOLLOWING APPROVAL:

N/A

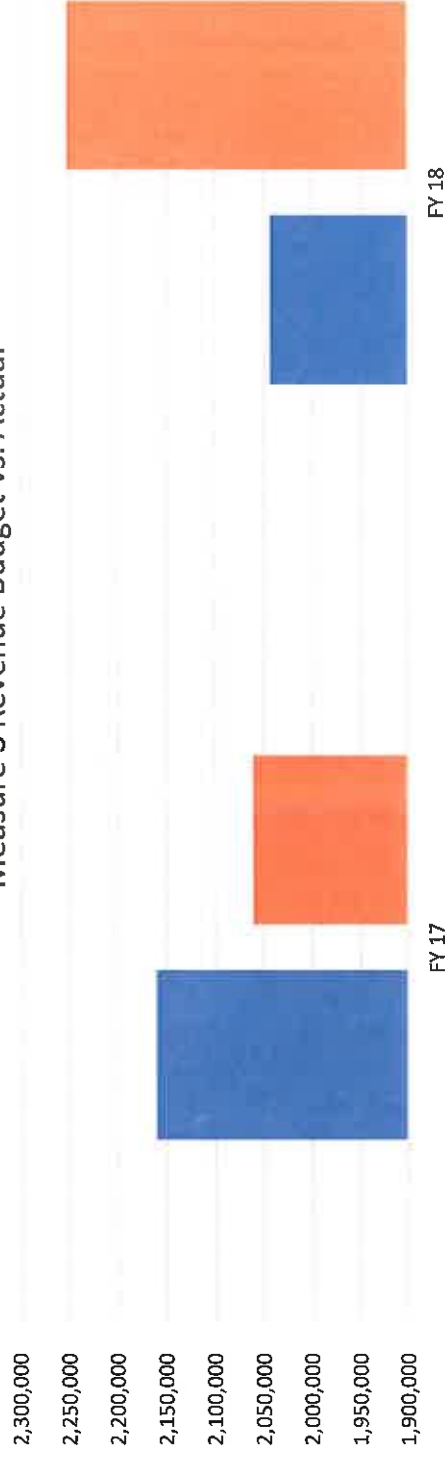
City of Sanger
Measure S
Adopted Budget For FY 2017-18 and
Revenue & Expenditure Report For the Month Ended August 31, 2018

	Adopted Budget	Month To Date	Year-To- Date -	Percent, Year-To- Date
Revenue				
Sales Tax	2,160,000	-	0	0.00%
Miscellaneous Income	0	0	0	0.00%
Interest Income	0	0	0	0.00%
Total Revenue	2,160,000	0	0	0.00%
Expenditures - Police				
Wages Measure S	467,850	40,300	74,556	15.94%
Wages General Fund	206,400	17,200	34,400	16.67%
Overtime	75,000	2,090	7,477	9.97%
Other Benefits	303,298	24,296	51,693	17.04%
Total Wages & Benefits	1,052,548	83,886	168,127	15.97%
Services & Supplies	115,303	9,236	17,054	14.79%
Other Charges	0	0	0	0.00%
Total Operating Expenditures	1,167,851	93,122	185,181	15.86%
Capital Outlay	393,000	0	368	0.09%
Gang Prevention/Intervention	219,000	0	116,655	53.27%
Total Police Expenditures	1,779,851	93,122	302,204	16.98%
Expenditures - Fire				
Wages-Measure S	272,283	23,791	46,475	17.07%
Wages General Fund	171,000	14,250	28,500	16.67%
Overtime	70,000	4,508	8,213	11.73%
Other Benefits	213,176	17,167	33,306	15.62%
Total Wages & Benefits	726,459	59,716	116,494	16.04%
Services & Supplies	119,061	2,817	5,500	4.62%
Other Charges	0	0	0	
Total Operating Expenditures	845,520	62,533	121,994	14.43%
Capital Outlay	782,500	164	1,177	0.15%
Total Fire Expenditures	1,628,020	62,697	123,172	7.57%
Total Operating Expenditures, Capital Outlay & Gang Prevention/Intervention	3,407,871	155,819	425,376	12.48%

Measure S Revenue By Fiscal Year to Date FY 2016-2018



Measure S Revenue Budget vs. Actual



Measure S Revenue By Month FY 2016-2018

