



**COUNTY OF EL DORADO, CALIFORNIA
BOARD OF SUPERVISORS POLICY**

Subject: ANNUAL AUDIT CONTRACT - GRAND JURY PARTICIPATION	Policy Number B-9	Page Number: 1 of 1
	Date Adopted: 05/25/1999	Revised Date:

BACKGROUND:

The Board of Supervisors is required by law to at least biennially “examine and audit, or cause to be audited, the financial accounts and records of all officers having responsibility for the care, management, collection, or disbursement of money belonging to the county or money received or disbursed by them under authority of law.” The Board may “employ the services of an independent certified public accountant or licensed public accountant . . .”

From time-to-time the Grand Jury has expressed an interest in participating in the selection of a contracted auditor for the annual audit.

POLICY:

Representatives of the County Grand Jury shall be given an opportunity to participate each time the Board of Supervisors selects an outside auditor to perform the annual or biennial audit of financial records of the funds under the control of the Board of Supervisors.

Primary Department: County Auditor
Chief Administrative Officer

References: California Government Code, Section 25250