



ERIC H. WOOLERY, CPA
AUDITOR-CONTROLLER



June 15, 2016

Orange County Grand Jury
Superior Court County of Orange
700 Civic Center Drive West
Santa Ana, California 92701

Dear Grand Jury:

Recommended in the Grand Jury's report of FY 2014-15 was a listing of all Orange County Joint Powers Authorities (JPA), and audited financial statements for each: recommendations R.3. through R.5.

In early September 2015 the Auditor-Controller's Internal Audit Division, researched and noted contact information for all the JPA's in the county. Upon compiling this comprehensive list each agency was sent a letter requesting their FY 2013-14 audited financial statements by September 18, 2015. We also informed them that going forward; they should send their audited financial statements to our office within 10 days of issuance. By late October, all of the JPA's had complied. Our office made electronic copies where necessary and posted all of the audited financial statements on our website on October 27, 2015 http://ocgov.com/gov/ia/reports/jpa_audited_financial_statements. The following day we sent an email to the Grand Jury informing you that the JPA financial statements were posted on our website.

In May 2016, we posted the new FY 2014-15 audited financial statements for JPAs. Our procedure is to send reminder letters to all JPAs in March and follow up letters if necessary. We will have all financial statements posted by May 31st.

For your convenience we have attached a list of all JPAs, and the status of their audited financial statements.

Please contact me if you have any further questions.

Sincerely,

Eric H. Woolery, CPA
Orange County Auditor-Controller

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**COUNTY OF ORANGE JOINT POWERS AUTHORITIES (JPA)
 GRAND JURY LOG OF AUDITED FINANCIAL STATEMENTS FOR FISCAL YEAR 2014-15
 UPDATED WITH STATUS OF REPORTS RECEIVED BY THE OC AUDITOR-CONTROLLER
 AS OF 05/26/16**

ATTACHMENT A

	Joint Powers Authority	R3*	R4*	Status of the Audited Financial Statements
1	(Anaheim) Community Center Authority	I		Obtained online
2	Anaheim Public Financing Authority (PFA)	I		Obtained Online
5	Bonita Canyon Public Facilities Authority	I		Received 12/1/2015
9	CA Insurance Pool Authority	I		Received 10/21/2015
11	Central Net Operations Authority	IP	IP	Received 3/31/2016
12	(City of Brea) Midbury Assessment Authority	Wnbl	I	Received 2/25/2016
13	City of Fullerton PFA	I	Wbl	Obtained Online
14	City of San Clemente PFA	IP	I	Obtained Online
20	Fountain Valley Financing Authority (FA)	I	IP	Received 4/5/2016
21	Fullerton Arboretum Authority	I		Received 9/18/2015
22	Fullerton Library Building Authority	I	Wbl	Obtained Online
23	Fullerton School District FA	I	I	Received 12/16/2015
24	Garden Grove PFA	Wnbl	I	Obtained Online
25	Huntington Beach PFA	I		Received 3/31/2016
26	Independent Cities Risk Management Authority	I	I	Received 11/2/2015
27	Integrated Law and Justice Agency for OC	I	I	Not Received as of 5/26/16
28	Irvine Child Care Project	I	I	Received 11/13/2015
29	Irvine Unified School District FA	I		Received 2/19/2016
31	La Habra Civic Improvement Authority	Wbl	Wbl	Received 2/2/2016
32	Metro Cities Fire Authority	I	I	Received 2/29/2016
33	Mission Viejo Community Development FA	I	I	Obtained Online
34	National Water Research Institute	I	I	Received 11/13/2015

	Joint Powers Authority	R3*	R4*	Status of the Audited Financial Statements
35	Newport-Mesa Unified School District PFA	I	I	Received 3/2/16
36	North Net Joint Powers Training Agreement	I	I	Received 2/29/2016
37	No. OC Self-Funded Workers Comp. Agency	I		Received 10/15/2015
38	No. OC Liability and Property Self-Insurance Authority	I		Received 10/15/2015
40	OC Civic Center Authority	I	I	Received 2/29/2016
41	OC Council of Governments	I	I	Received 3/2/2016
42	OC Fire Authority	I		Received 12/10/2015
43	OC Fringe Benefits JPA	IP		Received 10/2/2015
45	OC - City Hazardous Material Emerg. Resp. Auth.	I		Received 2/29/2016
46	Orange Unified School District PFA	I	I	Obtained Online
47	Public Cable Television Authority	I		Received 5/10/16
49	Rancho Santa Margarita PFA	IP	IP	Obtained Online
50	Saddleback Valley Unified School District PFA	I		Received 12/15/2015
52	San Juan Basin Authority	I		Received 3/1/2016
53	Santa Ana FA	FA	I	Received 2/29/2016
55	Santa Margarita-Dana Point Authority	IP		Received 3/1/2016
56	Santiago Aqueduct Commission	I		Received 3/28/2016
58	Seal Beach PFA	IP	I	Received 3/1/2016
59	South Coast Water District FA	Wbl		Received 11/18/2015
61	South Orange County Wastewater Authority	Wbl		Not Received as of 5/26/16
62	Southern OC Property/Liability Self Insurance JPA	IP		Received 10/23/2015
63	Stanton PFA (Inactive) (confirmed 12/09/15)	IP	IP	N/A
65	Trabuco Canyon PFA	I		Received 4/28/2016
66	Tustin PFA	I	I	Obtained Online
67	Tustin Unified School District FA	IP	I	Obtained Online

	Joint Powers Authority	R3*	R4*	Status of the Audited Financial Statements
69	Western OC Self-Funded Workers Comp. Agency	I		Received 10/23/2015
71	Yorba Linda PFA	Wnbl	I	Obtained Online

* The information in these columns is from the OC Grand Jury list and contain the OC Grand Jury's notes. Respondents with a I in either column R3 or R4 should have submitted an outside annual audit report to the Auditor-Controller. Those with an IP (Implemented Partially) or Wbl (Will be Implemented) may have or may not do so in the future.

N/A = Not Applicable