



KENSINGTON FIRE PROTECTION DISTRICT

DATE: October 18, 2023
TO: Board of Directors
RE: General Manager's Report
SUBMITTED BY: Mary A. Morris-Mayorga, General Manager

Highlights of the regular business activities, other special projects, and updates for the District which are not covered in other agenda items are noted below for September:

AB 557 – Brown Act and Remote Meetings During States of Emergency

The District had utilized AB 361 for remote meetings during the pandemic and it was set to expire at the end of 2023. AB 557 was signed by the Governor which removes the sunset date and extends the renewal resolution timing to 45 days process from the prior 30 days. This will only be an option during certain states of emergency.

FY 2022-2023 Audit

Staff has issued an RFP to solicit proposals from potential auditors and will provide an update throughout the process with the potential for auditor approval in November or December.

Finance Process and Accounting Software Improvements

We have identified invoice payment approval process as well as accounting software improvements that our accounting firm, Krisch & Company CPAs (formerly Maze & Associates), will be assisting to implement. Invoices are received by the District from vendors and agencies through several sources: email to the General Manager; email to ap@kensingtonfire.org; postal mail to the administrative portable sublet in El Cerrito; and through email notifications which require staff retrieval of invoices. Invoices are coded, approved, and submitted for payment either through online bill payment or monthly transmittal to the County. Most of this is performed by the General Manager; however, many tasks can appropriately be transitioned to Krisch & Company CPAs with the General Manager retaining approvals and oversight. In addition, payment for Krisch & Company CPAs will move from a flat monthly fee to hourly billing each month which is not anticipated to increase the annual amount.

The District's auditors cited the accounting software structure as one challenge in completing the audit. After discussing with Krisch & Company CPAs, they identified several measures the District can take to establish account numbers which will effectively create a fund accounting structure. They will be assisting in this implementation in the coming months.

District of Distinction and Certificate of Transparency

Staff is in the process of completing the checklist items by the end of October.