



ORANGE COUNTY FIRE AUTHORITY

BUDGET AND FINANCE COMMITTEE

Regular Meeting Agenda

Wednesday, April 10, 2024
12:00 p.m.

Orange County Fire Authority
Regional Fire Operations and Training Center
Classroom 1
1 Fire Authority Road
Irvine, California 92602

Committee Members

Troy Bourne, Chair • Austin Lombard, Vice Chair
Ross Chun • Shelley Hasselbrink • Chi Charlie Nguyen • John O'Neill
Nitesh Patel • Vince Rossini • Joshua Sweeney
Jennifer Cervantez, Ex Officio

NOTICE REGARDING PUBLIC ACCESS AND PARTICIPATION

This meeting is open to the public. Committee members will participate in person. There are several alternative ways to make comments including:

In Person Comments at Meeting: Resolution No. 97-024 established rules of decorum for public meetings held by the Orange County Fire Authority. Resolution No. 97-024 is available from the Clerk of the Authority.

Any member of the public may address the Committee on items within their subject matter jurisdiction, but which are not listed on this agenda during PUBLIC COMMENTS. However, no action may be taken on matters that are not part of the posted agenda. We request comments made on the agenda be made at the time the item is considered and that comments be limited to three minutes per person. Please address your comments to the Committee and do not engage in dialogue with individual Board Members, Authority staff, or members of the audience.

If you wish to speak, please complete a Speaker Form identifying which item(s) you wish to address. Please return the completed form to the Clerk of the Authority prior to the item being considered. Speaker Forms are available at the entryway of the meeting location.

E-Comments: Alternatively, you may email your written comments to coa@ocfa.org. E-comments will be provided to the Committee members upon receipt and will be part of the meeting record as long as they are received during or before the Committee takes action on an item. Emails related to an item that are received after the item has been acted upon by the Committee will not be considered.

This Agenda contains a brief general description of each item to be considered. Except as otherwise provided by law, no action or discussion shall be taken on any item not appearing on the following Agenda. Unless legally privileged, all supporting documents, including staff reports, and any writings or documents provided to a majority of the Committee members after the posting of this agenda are available for review at the Orange County Fire Authority Regional Fire Operations & Training Center, 1 Fire Authority Road, Irvine, CA 92602 or you may contact the Clerk of the Authority at (714) 573-6040 Monday through Thursday, and every other Friday from 8 a.m. to 5 p.m. and available online at <http://www.ocfa.org> under Board & Committee Agendas/Minutes.



In compliance with the Americans with Disabilities Act and [Board of Directors policy](#), if you need reasonable accommodations to participate in this meeting, please complete the [ADA Reasonable Accommodation Form](#) available on the Agency's website and email to COA@ocfa.org, or you may contact the Clerk of the Authority at (714) 573-6040 during regular business hours to submit your request orally. Please notify us at least 48 hours prior to the meeting to enable the Authority to make reasonable arrangements to assure accessibility to the meeting.

CALL TO ORDER - Chair Bourne

PLEDGE OF ALLEGIANCE - Director Chun

ROLL CALL - Clerk of the Authority

PUBLIC COMMENTS

Please refer to instructions on how to submit a public comment on Page 1 of this Agenda.

1. PRESENTATION

None

2. CONSENT CALENDAR

All matters on the consent calendar are considered routine and are to be approved with one motion unless a director or a member of the public requests separate action on a specific item.

A. Minutes for the Budget and Finance Committee Meeting

Submitted by: Maria D. Huizar, Clerk of the Authority

The record will show that any Director not in attendance at the meeting of the Minutes will be registered as an abstention, unless otherwise indicated.

Recommended Action:

Approve the Minutes for the March 13, 2024, Regular Meeting as submitted.

B. Monthly Investment Reports

Submitted by: Robert C. Cortez, Assistant Chief/Business Services Department and James Slobojan, Assistant Treasurer/Treasury & Financial Planning

Recommended Action:

Review the proposed agenda item and direct staff to place the item on the agenda for the Executive Committee meeting of April 25, 2024, with the Budget and Finance Committee's recommendation that the Executive Committee receive and file the reports.

3. DISCUSSION CALENDAR

A. Selection of Public Accounting Firm for Financial Audit and Other Audit/Attest Services

Submitted by: Robert C. Cortez, Assistant Chief/Business Services Department and Alicea Caccavo, Finance Division Manager/Business Services Department

Recommended Actions:

1. *Financial Statement Audit and Single Audit Services* – Based on the results of the Request for Proposals, approve the selection of CliftonLarsonAllen LLP to provide annual financial statement audit and single audit services for the fiscal year ending June

- 30, 2024, for a total price of \$56,963, with an option to extend the contract in one-year periods, not to exceed a total of four additional fiscal years.
2. *Other Audit/Attest Services* – Based on the results of the Request for Proposals, approve the selection of CliftonLarsonAllen LLP to provide other audit/attest services as needed, including Agreed-Upon Procedures on compliance with the Health Plan Agreement between the OCFA and the Orange County Professional Firefighters Association, Local 3631. Additional audit/attest services will be provided at hourly rates ranging from \$100 to \$365, with an estimated total of \$7,550 for the 2023 Health Plan Agreement Agreed-Upon Procedures.

B. Communication with Auditors for Fiscal Year 2023/24 Financial Audit

Submitted by: Robert C. Cortez, Assistant Chief/Business Services Department, Alicea Caccavo, Finance Division Manager/Business Services Department, Bob Callanan, Principal/CliftonLarsonAllen, LLP, and Rob Perl, Manager/CliftonLarsonAllen, LLP

Recommended Action:

Receive and file the report.

C. 2023 Long Term Liability Study & Accelerated Pension Payment Plan

Submitted by: Robert C. Cortez, Assistant Chief/Business Services Department and James Slobojan, Assistant Treasurer/Treasury & Financial Planning

Recommended Action:

Review the proposed agenda item and direct staff to place the item on the agenda for the Board of Directors meeting of April 25, 2024, with the Budget and Finance Committee's recommendation that the Board of Directors receive and file the report.

D. Fiscal Year 2022/23 Backfill/Overtime and Calendar Year 2023 Total Earnings/Compensation Analysis

Submitted by: Robert C. Cortez, Assistant Chief/Business Services Department and Alicea Caccavo, Finance Division Manager/Business Services Department

Recommended Action

Review the proposed agenda item and direct staff to place the item on the agenda for the Board of Directors meeting of April 25, 2024, with the Budget and Finance Committee's recommendation that the Board of Directors take the following actions:

1. Direct staff to continue pursuing reductions in overtime by filling vacant positions as quickly as possible after the positions become vacant.
2. Direct staff to continue using overtime to fill shifts which are temporarily vacant, recognizing this as a cost-effective practice for temporary needs.

REPORTS

None.

COMMITTEE MEMBER COMMENTS

ADJOURNMENT – The next meeting of the Budget and Finance Committee is scheduled for Wednesday, May 8, 2024, at 12:00 noon.

AFFIDAVIT OF POSTING

I hereby certify under penalty of perjury and as required by the State of California, Government Code § 54954.2(a), that the foregoing Agenda was posted in the lobby and front gate public display case of the Orange County Fire Authority, Regional Fire Operations and Training Center, 1 Fire Authority Road, Irvine, CA, not less than 72 hours prior to the meeting.

Maria D. Huizar, CMC
 Clerk of the Authority

FUTURE B&FC AGENDA ITEMS – THREE-MONTH OUTLOOK:

- Monthly Investment Report
- Quarterly Purchasing Report
- Quarterly Financial Newsletter
- Review of Proposed FY 2024/25 Budget
- ABH Reimbursement Rates
- Year-End Budget Adjustments

UPCOMING MEETINGS:

Executive Committee	Thursday, April 25, 2024, 5:30 p.m.
Board of Directors	Thursday, April 25, 2024, 6:00 p.m.
Human Resources Committee	Tuesday, May 7, 2024, 12 noon
Budget and Finance Committee	Wednesday, May 8, 2024, 12 noon
Operations Committee	Tuesday, May 14, 2024, 12 noon