

Published June 14, 2017

MOFD replaces its outside auditor. Again.

By Nick Marnell



Tonya Hoover in 2014 Lamo archive

The Moraga-Orinda Fire District hired its third auditor in four years in May when it agreed to terms with Vavrinek, Trine, Day and Company, a national accounting and consulting firm. The district did not renew its contract with JJACPA Inc. after a three-year run.

Section 26909 of the California Government Code requires that special districts provide a regular audit of their financial records. A district ad hoc committee comprising directors Steve Anderson and John Jex, a retired auditor, interviewed auditing firms and recommended that the board award Vavrinek, Trine, Day and Company a three-year contract through June 30, 2019 worth \$52,000, over \$20,000 more than the district paid for the same services with JJACPA.

"We've become more sophisticated, and for what we were asking of an auditor, we think this is a reasonable price to pay," said Anderson. "And we've been pretty tough on our auditors."

The district fired its auditing firm, Cropper Accountancy Corp., in 2013 after the company failed to recognize \$2 million that should have been allocated to a special district fund. JJACPA signed off on 2015 and 2016 district financial reports that included a \$23 million incorrectly

recorded prepaid item.

Since 2014, the district has produced not only annual financial records but a Comprehensive Annual Financial Report, a much more detailed analysis of district financial operations.

New job for Hoover

Former Moraga-Orinda Fire District Fire Marshal Tonya Hoover was appointed superintendent of the U.S. National Fire Academy in May. She becomes the first woman to lead the academy. "I feel so honored to serve our nation's fire service within my new role," Hoover said. "I also want to thank the citizens of MOFD and the members of the fire district for allowing me to serve them as the fire marshal and take those lessons throughout the rest of my career." Hoover worked at MOFD from 1998 until 2007 and later served as state fire marshal.

Reach the reporter at: nick@lamorindaweekly.com

[back](#)

Copyright © Lamorinda Weekly, Moraga CA