

2018-133 AUDIT SCOPE AND OBJECTIVES
Fallen Leaf Lake Community Services District

The audit by the California State Auditor will provide independently developed and verified information related to the Fallen Leaf Lake Community Services District (FLLCSD). The audit's scope will include, but not be limited to, the following activities:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. To the extent possible, determine the number of residents, land owners, and U.S. Forest Service permit holders in the district.
3. For fiscal years 2015–16 through 2017–18, review FLLCSD's financial reports and assess its financial condition and ongoing financial viability.
4. Determine whether the dissolution or reorganization of FLLCSD into a different entity would jeopardize public access to Fallen Leaf Lake or public safety at Fallen Leaf Lake and the surrounding area.
5. Identify and assess alternative governmental or nongovernmental entities, if any, that are capable of providing services similar to those that FLLCSD currently provides.
6. Review and assess any other issues that are significant to the audit.