

**JEFFERY S. BURGH**  
**AUDITOR-CONTROLLER**

COUNTY OF VENTURA  
800 SOUTH VICTORIA AVE.  
VENTURA, CA 93009-1540



**ASSISTANT**  
**AUDITOR-CONTROLLER**  
JOANNE McDONALD

**CHIEF DEPUTIES**  
BARBARA BEATTY  
AMY HERRON  
JILL WARD  
MICHELLE YAMAGUCHI

September 14, 2021

Honorable Board of Supervisors  
County Government Center  
Hall of Administration  
800 South Victoria Avenue  
Ventura, CA 93009

**SUBJECT:** Adoption of a Resolution of the Board of Supervisors of the County of Ventura Authorizing Examination of Sales and Use Tax Records Maintained by the California Department of Tax and Fee Administration.

**RECOMMENDATIONS:**

That your Board adopt the attached resolution authorizing examination of sales and use tax records maintained by the California Department of Tax and Fee Administration.

**FISCAL/MANDATES IMPACT:** None.

**DISCUSSION:**

The adoption of the attached resolution is requested pursuant to Revenue and Taxation Code Section 7056 to enable designated County officers/employees and the County's sales tax consultant, Hinderliter, de Llamas & Associates (also known as HdL), to examine the sales and use tax records of the California Department of Tax and Fee Administration (CDTFA) related to sales and use taxes collected for the County pursuant to the contract referenced by Ordinance 605 – Uniform Local Sales and Use Tax.

The County adopted a similar resolution in 1987, and another in the mid-1990s, however the CDTFA requested that the County adopt a new resolution given the age of the prior ones.

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The examination of such records is desired for the purposes of verification and error correction, revenue forecasting and compliance with Government Code Section 67479 related to the County's remittance of sales tax to the California State University, Channel Islands Site Authority.

If you have any questions, please call me at (805) 654-3151.

Sincerely,



JEFFERY S. BURGH  
Auditor-Controller

Exhibit 1 – Resolution

c: Michael Powers, County Executive Officer  
Tiffany N. North, County Counsel