

# HEFFERNAN MEMORIAL



## HEALTHCARE DISTRICT

President  
Rodolfo Valdez  
Vice-President  
Gloria Grijalva  
Treasurer  
Norma M. Apodaca  
Secretary  
Hector Martinez  
Trustee  
Gloria Romo

601 HEBER AVE.  
CALEXICO, CALIFORNIA 92231

Executive District  
Manager  
Tomas Virgen

NOTICE OF REGULAR MEETING  
ON  
Wednesday, June 10, 2020

General Counsel  
Eduardo Rivera

Board Clerk  
Brenda Ryan

THE BOARD OF DIRECTORS OF HEFFERNAN MEMORIAL HEALTHCARE DISTRICT  
WILL CONDUCT A  
REGULAR MEETING

THE MEETING WILL BEGIN AT  
5:30 P.M  
A T  
THE BOARD'S REGULAR MEETING PLACE  
601 HEBER AVE.  
CALEXICO, CA. 92231

### AGENDA

1. CALL TO ORDER
2. ROLL CALL-DETERMINATION OF QUORUM
3. PLEDGE OF ALLEGIANCE
4. CONSIDER APPROVAL OF AGENDA:

In the case of an emergency, item may be added to the Agenda by a majority vote of the Board of Directors. An emergency is defined as a work stoppage, a crippling disaster, or other activity that severely imperils public health, safety, or both. Also, items that arise after the posting of the agenda may be added by a 2/3 vote of the Board. Items on the agenda may be taken out of sequential order as their priority is determined by the Board of Directors. The Board may take action on any item appearing on the agenda.

**5. PUBLIC COMMENT TIME:**

Public comment time on items not appearing on the agenda will be limited to 5 minutes per person and 15 minutes per subject. The Board may find it necessary to limit total time allowable for all public comment on items not appearing on the agenda at anyone meeting to one hour. Persons desiring longer public comment time and/or action on specific items shall contact the Secretary and request that the item be placed on the agenda for the next regular meeting.

**6. REPORTS ON MEETING AND EVENTS ATTENDED BY DIRECTORS, AND AUTHORIZATION FOR DIRECTOR ATTENDANCE AT UPCOMING MEETINGS AND EVENTS/DIRECTORS COMMENTS:**

- a. Brief reports by Directors on meetings and event attended. Schedule of upcoming Board meetings and events.

**7. REPORTS BY ALL HMHD COMMITTEES**

**8. COMMENTS BY PROMOTION AND PUBLIC RELATIONS TONY PIMENTEL**

- a. Update on Heffernan Memorial Website

**9. COMMENTS BY EXECUTIVE DISTRICT MANAGER TOMAS VIRGEN**

- a. Status on Scholarship's

**10. COMMENTS BY GENERAL COUNSEL EDUARDO RIVERA**

**11. INFORMATION ITEMS:**

- a. Copy of District Surplus Policy
- b. Update on technology request

**12. DISCUSSION AND/OR ACTION ITEMS:**

- a. Discussion and/or action on preliminary budget.
- b. Discussion and/or action on District RFP policy and policy discussion.
  - 1. Determine the total funding amount for all grant awards.
  - 2. Determine whether to adopt a no grant fund advance policy (Grant funds to be disbursement at the end of the 30 day monthly grant period).
  - 3. Determine a grant recipient contribution policy (Require grant recipients to fund part of the programs being funded by the District).
  - 4. Determine Mission Statement areas of funding.
- c. Discussion and/or action on status report on District Mental Health Counseling Program.
  - 1. Imperial County Healthcare
  - 2. Martha Reyes
  - 3. San Diego University
  - 4. Imperial County/Special Program
- d. Discussion and/or action on adoption of Resolution 2020-01 of the calling for County Elections.
- e. Discussion and/or action on hiring George J. Woo for the preparation of the 2019-2020 fiscal year audit for the amount of \$9500.00.

- f. Discussion and/or action on inventory of all COVID-19 material and supplies purchased, received and distributed and the names of all recipients.
  - 1. Discussion and/or action on purchase orders, invoices and statements.
- g. Discussion and/or action on vote of confidence of Heffernan Memorial in the CEO Mr. Virgen.
- h. Discussion and/or action on vote of confidence of Heffernan Memorial in the Public Relations Tony Pimentel.

**13. ITEMS FOR FUTURE AGENDAS:**

This item is placed on the agenda to enable the Board to identify and schedule future items for discussion at upcoming Board meetings and/or identify press release opportunities.

**14. ADJOURNMENT:**

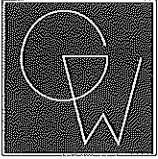
- a. Regular Board meetings are held on the second and fourth Wednesday of each month.
- b. The next regular meeting of the Board will be held at 5:30 P.M., May 27, 2020.
- c. The agenda package and material related to an agenda item submitted after the packet's distribution to the Board are available for public review in the lobby of the District office during normal business hours

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**POSTING STATEMENT**

A copy of the agenda was posted June 5, 2020 at 601 Heber Avenue, Calexico, California 92231 at 8:25 p.m. Pursuant to CA Government code 54957.5, disclosable public records and writings related to an agenda item distributed to all or a majority of the Board, including such records and written distributed less than 72 hours prior to this meeting are available for public inspection at the District Administrative Office, 601 Heber Avenue, Calexico, CA.

**NOTICE** In compliance with the Americans with Disabilities Act, any individuals requesting special accommodations to attend and/or participate in District Board meetings may contact the District at (760)357-6522. Notifications 48 hours prior to the meeting will enable the District to make reasonable accommodations.



George J. Woo  
Certified Public Accountant

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May 15, 2020

To the Board of Directors  
Heffernan Memorial Healthcare District  
601 Heber Ave.  
Calexico, CA 92231

I am pleased to confirm my understanding of the services I am to provide Heffernan Memorial Healthcare District for the year ended June 30, 2020. I will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Heffernan Memorial Healthcare District as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Heffernan Memorial Healthcare District basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to Heffernan Memorial Healthcare District RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during the audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.

1) Management's Discussion and Analysis.

### **Audit Objective**

The objective of my audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. My audit will be conducted in

accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures I consider necessary to enable me to express such opinions. I will issue a written report upon completion of my audit of Heffernan Memorial Healthcare District's financial statements. I cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for me to modify my opinion or add emphasis-if-matter or other-matter paragraphs. If my opinion are other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or unable to form or have not formed opinions, I may decline to express opinions or to issue a report as a result of this engagement.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, I will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential. My responsibility as auditor is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as auditor.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. I will request written representation from your attorneys as part of the

engagements, and they may bill you for responding to this inquiry. At the conclusion of my audit, I will require certain written representations from you about the financial statements and related matters.

#### **Audit Procedures—Internal Control**

My audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

#### **Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of Heffernan Memorial Healthcare District compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

#### **Other services**

I will also prepare the financial statements of Heffernan Memorial Healthcare District in conformity with U.S. generally accepted accounting principles based on information provided by you. I will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements services previously defined. I, in my sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

#### **Management Responsibilities**

Management is responsible for designing, implementing, and maintaining effective internal controls relevant to the preparing and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that I may request for the purpose of the audit, and (3)

unrestricted access to persons with in the government form whom I determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and forming to me in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include my report on the supplementary information in any document that contains and indicates that I have reported on the supplementary information. You also agree to present the supplementary information with the audited financial statements or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with my report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) your are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services I provide; oversee the services by designating and individual, preferably from senior management, with suitable skill,

May 15, 2020

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knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

### **Engagement Administration, Fees, and Other**

I may from time to time, and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that I am unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, I will remain responsible for the work provided by any such third-party service providers.

I understand that your employees will prepare all cash confirmation letters or other confirmations letters I request and will locate any documents selected by me for testing.

I expect to begin my audit on approximately August 1, 2020 and to issue my reports no later than October 31, 2020. George J. Woo is the sole proprietor and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

I will also prepare the District's Annual Report to the State Controller's office for the fiscal year ended June 30, 2020 by the due date.

My fee for these services will be at my standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that I agree that my gross fee, including expenses will be **\$ 9,500**. My standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. My invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with my firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If I elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report. You will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.



May 15, 2020  
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I appreciate the opportunity to be of service to Heffernan Memorial Healthcare District and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign the enclosed copy and return it to me.

Sincerely,



George J. Woo,  
Certified Public Accountant

RESPONSE:

This letter correctly sets forth the understanding of Heffernan Memorial Healthcare District.

By: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

## Resolution No. 2020-01

### Of the Heffernan Memorial Healthcare District

#### Resolution Ordering An Election, Requesting County Elections To Conduct The Election, And Requesting Consolidation Of The Election

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### HEFFERNAN MEMORIAL HEALTHCARE DISTRICT

**WHEREAS**, pursuant to Elections Code Section 10002, the governing body of any city or district may by resolution request the Board of Supervisors of the county to permit the county elections official to render specified services to the city or district relating to the conduct of an election; and

**WHEREAS**, the resolution of the governing body of the city or district shall specify the services requested; and

**WHEREAS**, pursuant to Elections Code Section 10002, the city or district shall reimburse the county in full for the services performed upon presentation of a bill to the city or district; and

**WHEREAS**, pursuant to Elections Code 10400, whenever two or more elections, including bond elections, of any legislative or congressional district, public district, city, county, or other political subdivision are called to be held on the same day, in the same territory, or in territory that is in part the same, they may be consolidated upon the order of the governing body/bodies or officer/officers calling the elections; and

**WHEREAS**, pursuant to Elections Code Section 10400, such election for cities and special districts may be either completely or partially consolidated; and

**WHEREAS**, pursuant to Elections Code Section 10403, whenever an election called by a district, city or other political subdivision for the submission of any question, proposition, or office to be filled is to be consolidated with a statewide election, and the question, proposition, or office to be filled is to appear upon the same ballot as that provided for that statewide election, the district, city or other political subdivision shall, at least 88 days prior to the date of the election, file with the board of supervisors, and a copy with the elections official, a resolution of its governing board requesting the consolidation, and setting forth the exact form of any question, proposition, or office to be voted upon at the election, as it is to appear on the ballot, acknowledging that the consolidation election will be held and conducted in the manner prescribed in Section 10418. Upon such request, the Board of Supervisors may order the consolidation; and

**WHEREAS**, pursuant to Elections Code Section 10418, if consolidated, the consolidated election shall be held and conducted, election boards appointed, voting precincts designated, candidates nominated, ballots printed, polls opened and closed, voter challenges determined, ballots counted and returned, returns canvassed, results declared, certificates of election issued, recounts conducted, election contests presented, and all other proceedings incidental to and connected with the election shall be regulated and done in accordance with the provisions of law regulating the statewide or special election, or the election held pursuant to Section 1302 or 1303, as applicable.

**WHEREAS**, the resolution requesting the consolidation shall be adopted and filed at the same time as the adoption of the ordinance, resolution, or order calling the election; and

**WHEREAS**, various district, county, state and other political subdivision elections may be or have been called to be held on November 3, 2020.

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED THAT THE** governing body of the

**HEFFERNAN MEMORIAL HEALTHCARE DISTRICT**

hereby orders an election be called and consolidated with any and all elections also called to be held on November 3, 2020 insofar as said elections are to be held in the same territory or in territory that is in part the same as the territory of the

**COUNTY OF IMPERIAL**

requests the Board of Supervisors of the County of Imperial to order such consolidation under Elections Code Section 10401, 10403 and 10418.

**BE IT FURTHER RESOLVED AND ORDERED** that said governing body hereby requests the Board of Supervisors to permit the Imperial County Elections Department to provide any and all services necessary for conducting the election and agrees to pay for said services, and

**Check the following that apply:**

[xxx] **BE IT FURTHER RESOLVED AND ORDERED** that the Imperial County Elections Department conduct the election for the following offices on the November 3, 2020 ballot:

<b>Seats Open</b>	<b>Office</b>	<b>Term</b>	<b>District/Division (if app)</b>
<b>Three (3)</b>	<b>Directors</b>	<b>4 Years</b>	

**PASSED AND ADOPTED** this 10<sup>th</sup> day of June , 2020 by the following vote:

**AYES: Valdez, Grijalva, Apodaca, Martinez, Romo**

**NOES:**

**ABSTENTIONS:**

**ABSENT:**

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Chairperson of said Governing Board

Attested: \_\_\_\_\_  
Secretary

