

MONEY & POLITICS | DAILY REPORT

Scandal-plagued Bell received accounting awards

December 20, 2010 | Chase Davis, California Watch

The auditing firm of Mayer Hoffman McCann has taken its share of fire lately for being the bean counters who gave the now-infamous city of Bell a clean bill of health, despite its deep and apparently long-standing history of financial fraud and abuse.

State Controller John Chiang is expected to release a review of the company's auditing practices next month, and last week the company <u>commissioned a peer review</u> [1] of its own, ostensibly to get to the bottom of what happened.

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But Mayer Hoffman McCann was hardly the only organization that may have been hoodwinked by the city's accounting practices. Bell also received at least two awards for financial reporting of "the highest standards" back in 2005 – around the same time City Manager Robert Rizzo received a 47 percent raise [2], a city council member used public money to give his own organization a \$72,000 loan [3], and the city sold millions in pension bonds that would ultimately be financed by an illegal property tax increase.

Both awards were submitted as part of a bond prospectus, which is provided to investors deciding whether to purchase slices of municipal debt.

The first award, from the Government Finance Officers Association of the United States and Canada, lauds the city's financial statements for achieving "the highest standards in government accounting and financial reporting."

The organization's judging criteria [PDF] [4] says reviewers judge statements based partly on their adherence to generally accepted occounting principles [5], and partly on criteria designed to encourage cities to make their reports more open an accessible. Bell apparently won the award again [6] in 2008.

A spokesman with Mayer Hoffman McCann, which bond records show helped prepare the city's financial reports during its award-winning years, told the Los Angeles Times [7] last week that accounting standards and procedures were not designed to reveal things like outsized salaries. He also said the city of Bell may have hidden information from auditors.

"There may have been some collusion here between the city of Bell officials," he said.

The second award, from the California Association of Municipal Finance Officers, honored Bell for excellence in its annual financial reports and "the underlying accounting system from which those reports were prepared."



As the folks at Mayer Hoffman McCann have <u>pointed out</u> [8], accounting statements are only as good as the information that accountants and auditors are given. The auditing process might be perfect, but the results could be wildly of whack if they're using doctored information.

Like Joe Crivelli, the firm's spokesman, told the Orange County Register [8]: "When the client wants to hide something, they can. If there's fraud going on, they're not going to be suddenly up-front and honest."

Still, awards like this help persuade investors that they are making safe bets, which is why they are included with bond offerings. And in the case of Bell, those bets <u>weren't as safe</u> [9] as some investors may have thought.

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- [4] http://www.gfoa.org/downloads/PAFRJudging.pdf
- [5] http://en.wikipedia.org/wiki/Generally_Accepted_Accounting_Principles

- [6] http://anotheruniqueperspective.blogspot.com/2010/08/bell-california-and-its-comprehensive.html
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	Apple Valley	CA	Municipality	June	19	CAFR Document
	Arcadia	CA	Municipality	June	13	CAFR Document
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	Auburn	CA	Municipality	June	9	CAFR Document
	Bakersfield	CA	Municipality	June	37	CAFR Document
	Baldwin Park	CA	Municipality	June	21	CAFR Document
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	Bay City	MI	Municipality	June	14	CAFR Document
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