



# Mendocino County

## Legislation Details (With Text)

**File #:** 17-0400      **Version:** 1      **Name:**  
**Type:** Resolution      **Status:** Approved  
**File created:** 5/11/2017      **In control:** Auditor-Controller  
**On agenda:** 6/6/2017      **Final action:** 6/6/2017  
**Title:** Adoption of Resolution Exempting the Mendocino Little River Cemetery District from the Annual Audit Requirement and Establishing an Annual Financial Review Pursuant to Government Code Section 26909(c)(1)  
**Sponsors:** Auditor-Controller, Lucy Simonson  
**Indexes:**  
**Code sections:**  
**Attachments:** 1. Resolution 17-067, 2. Letter from MLRCD Board

Date	Ver.	Action By	Action	Result
6/6/2017	1	Board of Supervisors		

**To:** Board of Supervisors

**From:** Auditor-Controller

**Meeting Date:** June 6, 2017

**Department Contact:** Lloyd Weer

**Phone:** 234-6860

**Department Contact:** Lucy Simonson

**Phone:** 234-6872

**Item Type:** Consent Agenda

**Time Allocated for Item:** N/A

**Agenda Title:**

Adoption of Resolution Exempting the Mendocino Little River Cemetery District from the Annual Audit Requirement and Establishing an Annual Financial Review Pursuant to Government Code Section 26909(c)(1)

**Recommended Action/Motion:**

Adopt Resolution exempting the Mendocino Little River Cemetery District from the annual audit and instead establishing an annual financial review pursuant to Government Code section 26909(c)(1); and authorize Chair to sign same.

**Previous Board/Board Committee Actions:**

None

**Summary of Request:**

Government Code section 26909 (c)(1) allows a special district to have an annual review performed, rather than a yearly audit, providing the district's annual revenues do not exceed one hundred fifty thousand dollars (\$150,000) and the district's board unanimously requests the annual financial review. The Auditor-Controller confirms that the district's revenues are less than one hundred fifty thousand dollars (\$150,000).

**Alternative Action/Motion:**

Do not approve resolution, thereby leaving the annual audit requirement in place.

**Supplemental Information Available Online at:** N/A

**Fiscal Impact:**

**Source of Funding:** District Funds

**Budgeted in Current F/Y:** Yes

**Current F/Y Cost:** N/A

**Annual Recurring Cost:** N/A

**Supervisory District:** District 5

**Vote Requirement:** Unanimous

**Agreement/Resolution/Ordinance Approved by County Counsel:** Yes

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**CEO Liaison:** Jill Martin, Deputy CEO

**CEO Review:** Yes

**Comments:**