



# Mendocino County

## Legislation Details (With Text)

**File #:** 18-1794      **Version:** 1      **Name:**  
**Type:** Resolution      **Status:** Approved  
**File created:** 6/1/2018      **In control:** Auditor-Controller  
**On agenda:** 6/19/2018      **Final action:** 6/19/2018  
**Title:** Adoption of Resolution Exempting the Round Valley County Water District from the Annual Audit Requirement and Establishing an Annual Financial Review Pursuant to Government Code Section 26909(c)(1)

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. Resolution 18-083, 2. Round Valley County Water District Letter, 3. Round Valley County Water District Resolution, 4. Special Districts Annual Review Government Code Section 26909

| Date      | Ver. | Action By            | Action | Result |
|-----------|------|----------------------|--------|--------|
| 6/19/2018 | 1    | Board of Supervisors |        |        |

**To: Board of Supervisors**

**From: Auditor-Controller**

**Meeting Date:** June 19, 2018

**Department Contact:** Lloyd Weer

**Phone:** 234-6860

**Department Contact:** Chamise Cubbison

**Phone:** 234-6871

**Item Type:** Consent Agenda

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

**Agenda Title:**

Adoption of Resolution Exempting the Round Valley County Water 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 Round Valley County Water 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 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

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

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

**Annual Recurring Cost:** N/A

**Supervisory District:** District 3

**Vote Requirement:** Unanimous

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

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**CEO Liaison:** Janelle Rau, Deputy CEO

**CEO Review:** Yes

**CEO Comments:**



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Executed By: **Meribeth Dermond**

Date: June 20, 2018

Final Status: Adopted

Executed Item No.: Resolution Number: 18-083