



# Mendocino County

## Legislation Text

---

File #: 18-1794, Version: 1

---

**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

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

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

**Annual Recurring Cost:** N/A

**Supervisory District:** District 3

**Vote Requirement:** Unanimous

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

---

---

**File #:** 18-1794, **Version:** 1

---

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

**CEO Review:** Yes

**CEO Comments:**



**FOR COB USE ONLY**

---

Executed By: **Meribeth Dermond**

Final Status: Adopted

Date: June 20, 2018

Executed Item No.: Resolution Number: 18-083