

RESOLUTION NO. 26-080

RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS EXEMPTING THE IRISH BEACH WATER DISTRICT FROM THE ANNUAL AUDIT REQUIREMENT AND INSTEAD SUBSTITUTING WITH A BIENNIAL AUDIT PURSUANT TO CALIFORNIA GOVERNMENT CODE § 26909(b)(1)

WHEREAS, Government Code section 26909(b) (1) allows a special district to substitute an annual financial audit with a biennial audit; and

WHEREAS, the Board of Directors of the Irish Beach Water District, by Resolution 2026-01, dated January 10, 2026, unanimously requested that the Board of Supervisors approve of a biennial financial audit in lieu of an annual audit; and

WHEREAS, the County Auditor-Controller supports the district's request.

NOW, THEREFORE, BE IT RESOLVED that the Mendocino County Board of Supervisors hereby approves the request by the Irish Beach Water District to replace its annual audit requirement with a biennial audit covering a two-year period, commencing with the fiscal years ending 2024 and 2025.

The foregoing Resolution introduced by Supervisor Haschak, seconded by Supervisor Mulheren, and carried this 19th day of May, 2026, by the following vote:

AYES: Supervisors Cline, Mulheren, Haschak, Norvell, and Williams
NOES: None
ABSENT: None

WHEREUPON, the Chair declared said Resolution adopted and SO ORDERED.

ATTEST: DARCIE ANTLE
Clerk of the Board



Deputy



BERNIE NORVELL, Chair
Mendocino County Board of Supervisors

I hereby certify that according to the provisions of Government Code Section 25103, delivery of this document has been made.

APPROVED AS TO FORM:
KATHARINE L. ELLIOTT
Interim County Counsel



BY: DARCIE ANTLE
Clerk of the Board



Deputy