



## **Resolution Number 2026-01**

### **Resolution of the Board of the Irish Beach Water District Board of Directors Requesting Approval from the County Board of Supervisors to Replace its Annual Audit Requirement with a Biennial Audit.**

WHEREAS, the Irish Beach Water District is a special district duly organized and existing under the laws of the State of California; and

WHEREAS, California Government Code § 26909 requires that special districts file annual independent audits of their accounts and records; and

WHEREAS, California Government Code § 26909(b)(1) permits a special district, with the unanimous consent of its governing board and the county board of supervisors, to substitute its annual audit with a biennial audit; and

WHEREAS, the Irish Beach Water District seeks a biennial audit schedule to decrease expenses and administrative effort, enabling more resources to be allocated to providing public services; and

WHEREAS, the Board of Directors has assessed the district's financial state and concluded that a biennial audit schedule is financially responsible and will not negatively affect the district's financial oversight or transparency; and

WHEREAS, the Irish Beach Water District commits to performing biennial audits in accordance with Generally Accepted Auditing Standards (GAAS) and other relevant professional standards.

NOW, THEREFORE, BE IT RESOLVED, FOUND, AND DETERMINED by the Board of Directors of the Irish Beach Water District, County of Mendocino, State of California, as follows:

Section 1. The preceding recitals are accurate and are incorporated into this Resolution.

Section 2. The Governing Board of the Irish Beach Water District unanimously requests the Board of Supervisors of the County of Mendocino to approve a biennial audit schedule for the district, commencing with the fiscal year(s) ending 2024 and 2025.

Section 3. Upon approval, the Irish Beach Water District will submit biennial audit reports covering two-year periods to the State Controller's Office, the County Auditor, and the Local Agency Formation Commission within twelve months following the end of the second fiscal year.

Section 4. The District Treasurer and Secretary, or other designated officer is authorized to undertake all necessary actions to implement this resolution and provide a copy to the Board of Supervisors of the County of Mendocino.


The foregoing Resolution No. 2026-05 was considered and adopted by the Directors of the Irish Beach Water District at their meeting held January 10, 2026, by the following vote:

Ayes: Director Hackett, Director Hohos, Director Reynolds, Director Weston                      Noes: None

Abstain: None                      Absent: Director Ottoboni

Dated: January 10, 2026

Attest:   
Heather Hackett  
Board Secretary

  
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Danielle Hohos  
Board President