RESOLUTION NO. 2019- 05

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE WHEELER CREST COMMUNITY SERVICES DISTRICT TO REPLACE THE ANNUAL AUDIT REQUIRED BY GOVERNMENT CODE SECTION 26909 WITH AN AUDIT TO BE PERFORMED EVERY FIVE YEARS

WHEREAS, paragraph (1) of subsection (a) of section 26909 of the California Government Code requires county auditors to either make or contract with a certified public accountant or public accountant to make an annual audit of the accounts and records of every special district within the county for which an audit by a certified public accountant or public accountant is not otherwise provided; and

WHEREAS, pursuant to paragraph (2) of subsection (b) of 26909 of the California Government Code, a special district may, upon the unanimous request of its governing board and with unanimous approval of the board of supervisors, replace the required annual audit with an audit conducted at specific intervals, as recommended by the county auditor, that shall be completed at least once every five years; and

WHEREAS, the Mono County Finance Department, the auditor for purpose of Section 26909 of the California Government Code, has recommended an audit of the District be performed every three years; and

WHEREAS, the Board of Directors of the Wheeler Crest Community Services District recognizes the cost savings and reduced administrative burdens to the District of replacing the performance of an annual audit with an audit performed at less frequent specific intervals, in this case once every three years, and therefore wishes to request that the Mono County Finance Department perform an audit of the District consistent with the requirements of section 26909 of the California Government Code once every three years.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE WHEELER CREST COMMUNITY SERVICES DISTRICT RESOLVES, and formally requests, that the Mono County Finance Department replace the annual audit required by section 26909 of the Government Code with an audit to be performed once every three years provided that specific interval period for such audit continues to be the recommendation of the Mono County Finance Department.

PASSED, APPROVED AND ADOPTED this 19th day of November 2019, by the following vote, to wit:

AYES: Blesyn INOUYE, William Dunp, CHARLES TUCKOT & BRENT MillET

NOES: NONE

ABSENT: DAY CONYERS

ABSTAIN: NONE

Wheeler Crest Community Services District Board of Directors

ATTEST

- 2 -