



RESOLUTION No. _____

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION AUTHORIZING THE MYSTIC MINE ROAD COMMUNITY SERVICE DISTRICT TO REPLACE ITS ANNUAL AUDIT WITH AN ANNUAL FINANCIAL REVIEW COMBINED WITH A REQUIRED AUDIT TO BE PERFORMED EVERY THIRD YEAR

WHEREAS, the Mystic Mine Community Service District was formed in 1981 to provide road maintenance services to its inhabitants; and

WHEREAS, Government Code §26909 requires that the county auditor ensure that an annual audit of the books and records of every special district of the county is performed in accordance with the minimum requirements provided by the State Controller; and

WHEREAS, Government Code 26909(c)(1) allows for a qualifying special district with unanimous request of the governing board of the special district and with unanimous approval of the Board of Supervisors to replace the required annual audit with a financial review which must be performed in accordance with the appropriate professional standards, as determined by the county auditor; and

WHEREAS, on November 28, 2017 the Board of Directors of the Mystic Mine Road Community Service District adopted resolution 2017-04 which unanimously agreed to request the Nevada County Board of Supervisors to replace the annual audit with an annual financial review for two consecutive years and a financial audit every third year; and

WHEREAS, the Nevada County Auditor-Controller supports this request.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors does hereby authorize Mystic Mine Road Community Service District to replace its annual audit with an annual financial review for two consecutive years and with a financial audit every third year beginning with the fiscal year ending June 30, 2017.