



RESOLUTION No. 24-065

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION AUTHORIZING BEYERS LANE COMMUNITY SERVICE DISTRICT, MYSTIC MINE COMMUNITY SERVICE DISTRICT, AND SAN JUAN RIDGE COUNTY WATER DISTRICT TO REPLACE THEIR RESPECTIVE ANNUAL AUDITS WITH ANNUAL FINANCIAL REVIEWS BEGINNING WITH THE FISCAL YEAR ENDED JUNE 30, 2023 (UNANIMOUS VOTE OF THE BOARD OF SUPERVISORS REQUIRED)

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 and conforms with generally accepted auditing standards; and

WHEREAS, Government Code §26909 (b) and (c) gives discretion to the auditor to recommend to the Board of Supervisors that the frequency and scope of the audits be modified for districts with smaller budgets and resources with unanimous approval of the special district's governing body and by the Board of Supervisors; and

WHEREAS, the auditor makes the following audit recommendation that meet the requirements of statute and provides assurance and transparency to stakeholders:

- An annual financial review for special districts with annual revenues that do not exceed \$150,000.
- Two years of financial reviews followed by a one-year audit for special districts with annual revenue between \$150,000 and \$500,000.
- An annual audit for any special district that has revenue exceeding \$500,000 in any one fiscal year; and

WHEREAS, the governing boards of Beyers Lane Community Service District, Mystic Mine Community Service District, and San Juan Ridge County Water District each recently unanimously approved requests to the Nevada County Board of Supervisors to replace the annual audit with an annual financial review since they each have revenue less than \$150,000 per year.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Board of Supervisors does hereby authorize Beyers Lane Community Service District, Mystic Mine Community Service District, and San Juan Ridge County Water District to replace their respective annual audits with annual financial reviews beginning with the fiscal year ended June 30, 2023.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 20th day of February 2024, by the following vote of said Board:

Ayes: Supervisors Heidi Hall, Edward C. Scofield, Lisa Swarthout,
Susan Hoek and Hardy Bullock.
Noes: None.
Absent: None.
Abstain: None.

ATTEST:

TINE MATHIASSEN
Chief Deputy Clerk of the Board of Supervisors

By: 


Hardy Bullock, Chair

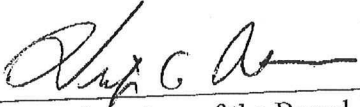
**RESOLUTION
OF THE BOARD OF
BEYERS LANE COMMUNITY SERVICE DISTRICT**

RESOLUTION REQUESTING THAT THE AUDITOR-CONTROLLER OF NEVADA COUNTY REQUEST OF THE NEVADA COUNTY BOARD OF SUPERVISORS THAT THE BEYERS LANE COMMUNITY SERVICE DISTRICT BE ALLOWED TO REPLACE ITS ANNUAL AUDIT WITH AN ANNUAL REVIEW.

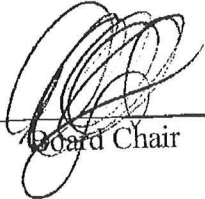
WHEREAS, the BEYERS LANE COMMUNITY SERVICE DISTRICT desires to reduce the District's expenses by lowering the cost of the annual audit;
NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the BEYERS LANE COMMUNITY SERVICE DISTRICT unanimously agrees to request that the Nevada County Auditor-Controller, Gina Will, request of the Nevada County Board of Supervisors that the annual audit requirement be replaced with an annual review.
PASSED AND ADOPTED by the Board of Directors of the BEYERS LANE COMMUNITY SERVICE DISTRICT at a regular meeting of said Board, held on the 6th day of December, 2023, by the following vote of said Board:

Ayes: Board Members: *Dale Head, Jim Funks, Winnie Ward, Eric Evers and Chris Postlewaite*

Noes: None.
Absent: None.
Abstain: None.



Attest By: Secretary of the Board



Board Chair

RESOLUTION 2024-01
OF THE BOARD OF The
Mystic Mine Community Services District

RESOLUTION REQUESTING THAT THE AUDITOR-CONTROLLER OF NEVADA COUNTY REQUEST OF THE NEVADA COUNTY BOARD OF SUPERVISORS THAT **Mystic Mine Community Services District** BE ALLOWED TO REPLACE ITS ANNUAL AUDIT WITH AN ANNUAL REVIEW.

WHEREAS, the Mystic Mine Community Services District desires to reduce the District's expenses by lowering the cost of the annual audit;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Mystic Mine Community Services District unanimously agrees to request that the Nevada County Auditor-Controller, Gina Will, request of the Nevada County Board of Supervisors that the annual audit requirement be replaced with an annual review.

PASSED AND ADOPTED by the Board of Directors of the [organization] at a regular meeting of said Board, held on the _9th_ day, of January, 2024 by the following vote of said Board:

Ayes: Board Members:

John Rumsey

Allison Nelson

Dave Slaughter

Heather Slattery

Noes: None.

Absent:None .

Abstain:None.





Attest By: Secretary of the Board

Board Chair

**RESOLUTION
OF THE BOARD OF
San Juan Ridge County Water District**

RESOLUTION REQUESTING THAT THE AUDITOR-CONTROLLER OF NEVADA COUNTY REQUEST OF THE NEVADA COUNTY BOARD OF SUPERVISORS THAT San Juan Ridge County Water District BE ALLOWED TO REPLACE ITS ANNUAL AUDIT WITH AN ANNUAL REVIEW.

WHEREAS, the San Juan Ridge County Water District desires to reduce the District's expenses by lowering the cost of the annual audit;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the San Juan Ridge County Water District unanimously agrees to request that the Nevada County Auditor-Controller, Gina Will, request of the Nevada County Board of Supervisors that the annual audit requirement be replaced with an annual review.


PASSED AND ADOPTED by the Board of Directors of the San Juan Ridge County Water District at a regular meeting of said Board, held on the 14 day, of December 2023 by the following vote of said Board:

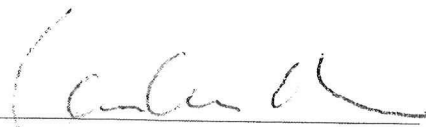
Ayes: Board Members: Michele Rowe, Michael Covert, Sean Henry, Cory Jones

Noes: None.

Absent: None .

Abstain: None.


Attest By: Secretary of the Board


Board Chair