



RESOLUTION No. 25-085

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION AUTHORIZING WESTERN GATEWAY RECREATION & PARK DISTRICT TO REPLACE ITS ANNUAL AUDIT WITH TWO YEARS OF ANNUAL FINANCIAL REVIEWS FOLLOWED BY A ONE-YEAR FINANCIAL AUDIT, BEGINNING WITH THE FISCAL YEAR ENDING JUNE 30, 2023 (UNANIMOUS VOTE OF THE BOARD OF SUPERVISORS REQUIRED)

WHEREAS, Government Code §26909 mandates that the county auditor ensure an annual audit of the books and records of every special district in the county is conducted in accordance with generally accepted auditing standards; and

WHEREAS, Government Code §26909 (b) and (c) grants the auditor the discretion to recommend modifications to the frequency and scope of audits for districts with smaller budgets and limited resources, provided there is unanimous approval from both the special district's governing body and the Board of Supervisors; and

WHEREAS, the auditor recommends the following audit framework that complies with statutory requirements while providing assurance and transparency to stakeholders:

- For special districts with annual revenues not exceeding \$150,000: Conduct an annual financial review.
- For special districts with annual revenues between \$150,000 and \$500,000: Implement two years of financial reviews followed by a one-year audit.
- For special districts with annual revenues exceeding \$500,000: Conduct an annual audit; and

WHEREAS, the governing board of Western Gateway Recreation & Park District has recently given unanimous approval to request that the Nevada County Board of Supervisors allow them to replace their annual audit with two years of financial reviews followed by a one-year audit, given their annual revenue falls between \$150,000 and \$500,000.

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors hereby authorizes Western Gateway Recreation & Park District to transition from its annual audit to two years of financial reviews followed by a one-year financial audit, commencing with the fiscal year ending June 30, 2023, and with the understanding that if their annual revenue exceeds \$500,000 in any given year, a financial audit will be required.

PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 11th day of March 2025, by the following vote of said Board:

Ayes: Supervisors Heidi Hall, Robb Tucker, Lisa Swarthout, Susan Hoek, and Hardy Bullock.

Noes: None.

Absent: None.

Abstain: None.

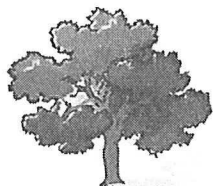
Recuse: None.

ATTEST:

TINE MATHIASSEN
Chief Deputy Clerk of the Board of Supervisors

By: 


Heidi Hall, Chair



Western Gateway Recreation & Park District

RESOLUTION No. 2024-005 AMENDING WESTERN GATEWAY PARK FINANCIAL AUDIT SCHEDULE

WHEREAS, the current approved audit schedule is a three fiscal year audit, and

WHEREAS, Western Gateway Recreation & Park District has successfully passed their three year fiscal audits for 2019/2020, 2020/2021 and 2021/2022, and

WHEREAS, a expense of a fiscal review schedule of one year audit and two years review is considerably less in comparison to three full fiscal year audits, and

WHEREAS, the Western Gateway Recreation & Park District Board of Directors endeavors to be fiscally responsible to ensure the future of said Park District.

NOW, THEREFORE BE IT RESOLVED THAT the Board of Directors respectfully requests the Nevada County Board of Supervisors grant permission to transition to an audit schedule of one fiscal year audit and two fiscal year reviews, beginning with the 2022/2023 fiscal year.

PASSED AND ADOPTED by the following vote on November 20, 2024.

YES votes 4
(number)

NO votes 0
(number)

ABSENT 1
(number)

ATTEST:

Signed under penalty of perjury

Nancy Rice
Chairman, Board of Directors

11/29/24
Date

Carol F.
District Secretary

11/29/24
Date