



RESOLUTION No. _____

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION AUTHORIZING THE LAKE OF THE PINES RANCHOS 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 Lake of the Pines Ranchos Community Service District was formed in 1983 to provide 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 January 8th, 2018 the Board of Directors of the Lake of the Pines Ranchos Community Service District adopted resolution 17-18-02 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 Lake of the Pines Ranchos 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.