

RESOLUTION 2017-

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE HORN BROOK COMMUNITY SERVICES DISTRICT REQUESTING REPLACEMENT OF THE REQUIREMENT FOR AN ANNUAL AUDIT WITH A FINANCIAL EVALUATION OR PROCEDURES ENGAGEMENT AS AUTHORIZED BY THE SISKIYOU COUNTY AUDIT POLICY ADOPTED IN ACCORDANCE WITH CALIFORNIA GOVERNMENT CODE 26909

WHEREAS, the Hornbrook Community Services District (herein referred to as District) is a local government agency formed and operating in accordance with Section §61000 et seq. of the California Government Code; and

WHEREAS, California law requires that the District contract for the completion of an annual financial audit which is a large expense for a district with a very small budget; and

WHEREAS, in August 2016 AB 2616 was signed by the Governor to allow special districts with small budgets to request that the county complete an annual financial evaluation in lieu of the independent audit report; and

WHEREAS, Siskiyou County Board of Supervisors in Decembner 2016 adopted a policy to allow for special districts to request the completion of the financial evaluation in accordance with California Government Code 26909 and the District desires for the County to perform this evaluation as required.

NOW THEREFORE BE IT RESOLVED, that the Governing Board of the Hornbrook Community Services District approves the requesting replacement of the requirement for an annual audit with a Financial Evaluation or Procedures Engagement as authorized by the Siskiyou County Audit Policy adopted in accordance with California Government Code 26909.

BE IT FURTHER RESOLVED, that this Resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the Board of Directors of the Hornbrook Community Services District on March 28, 2017 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Robert Puckett, President

Patricia Slote, Board Secretary

Board of Directors