

RESOLUTION NO. 11- 7705

A RESOLUTION REGARDING TWO-YEAR AND FIVE-YEAR AUDITS FOR SPECIAL DISTRICTS

WHEREAS, Government Code §26909(5)(b) authorizes special districts to replace their annual audit with a two-year or five-year audit by unanimous request of the governing board of the special districts, with unanimous approval of the county board of supervisors; and

WHEREAS, the purpose of this resolution is to replace Resolution No, 98-6207 and to make § 26909(5)(b) operative where applicable to special districts in Plumas County,

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors, County of Plumas, State of California, as follows:

1. Each special district within Plumas County is hereby authorized to conduct a biennial (two-year) audit instead of any an annual audit, at the sole discretion of the district's board.
2. Each special district within Plumas County with annual revenue receipts of \$75,000.00 or less is hereby authorized to conduct a five-year audit instead of an annual or biennial audit, at the sole discretion of the district's board.

The foregoing Resolution was duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board held on the 21st day of June, 2011 by the following vote:

AYES: Supervisors Swofford, Thrall, Meacher, Kennedy, Simpson

NOES: None

ABSENT: None

Lou Simpson
Chair, Board of Supervisors

ATTEST:

Nancy Watson
Executive Clerk /Board of Supervisors