

MONTEREY COUNTY BOARD OF SUPERVISORS

MEETING: February 23, 2010 – Consent	AGENDA NO.: 33
SUBJECT: Approve a Request from the San Lucas Cemetery District for an Exemption to the Annual Audit Required by Government Code Section 26909 and Authorize Preparation of Biennial Audits covering the Fiscal Years of 2009-11 and every two years thereafter (unanimous vote required).	
DEPARTMENT: Auditor-Controller's Office	

RECOMMENDATION:

It is recommended that the Board of Supervisors approve a request from the San Lucas Cemetery District for an exception to the annual audit requirement pursuant to Government Code Section 26909 and authorize preparation of biennial audits for fiscal year ending June 30, 2010 and for all future audits.

SUMMARY:

Government Code Section 26909 provides that the required annual audit may be replaced with a biennial audit covering a period of two years, if requested by a district and unanimously approved by the Board of Supervisors.

DISCUSSION:

The San Lucas Cemetery District unanimously adopted a resolution on January 19, 2010 requesting an “ongoing” biennial audit starting the period of Fiscal Years 2009-11.

OTHER AGENCY INVOLVEMENT:

The County Auditor-Controller supports this proposal.

FINANCING:

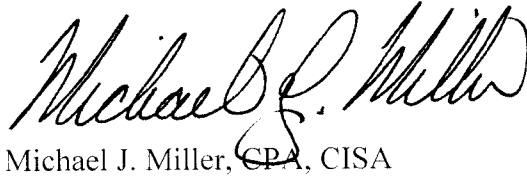
There would be no impact to the County general fund as a result of this action.

Prepared by:



Nerajoo Henraj
Chief Deputy Auditor-Controller,
Audit Division Chief

Approved by:



Michael J. Miller, CPA, CISA
Monterey County Auditor-Controller

Date: January 22, 2010

Attachments: Letter of Request, January 19, 2010 Regular Board Minutes

