#### MONTEREY COUNTY BOARD OF SUPERVISORS

<b>MEETING:</b>	February 23, 2010 – Consent	AGENDA NO.: 33	
SUBJECT:	Annual Audit Required by Govern	nucas Cemetery District for an Exemption to the ment Code Section 26909 and Authorize rering the Fiscal Years of 2009-11 and every two equired).	
<b>DEPARTMENT:</b> 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:

Nerahoo Hemrai

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

## Before the Board of Supervisors in and for the County of Monterey, State of California

a.	Approve a request from the San Lucas Cemetery District for an	)
	exemption to the annual audit required by Government code Section	)
	26909 and	)
b.	Authorize Preparation of Biennial Audits covering the Fiscal Years	)
	of 2009-11 and every two years thereafter (unanimous vote required).	)

Upon motion of Supervisor Potter, seconded by Supervisor Parker, and carried by those members present, the Board hereby:

- a. Approved a request from the San Lucas Cemetery District for an exemption to the annual audit required by Government code Section 26909 and
- b. Authorized Preparation of Biennial Audits covering the Fiscal Years of 2009-11 and every two years thereafter (unanimous vote required).

PASSED AND ADOPTED this 23<sup>rd</sup> day of February, 2010, by the following vote, to wit:

AYES:

Supervisors Armenta, Salinas, Calcagno, Parker, Potter

NOES:

None

ABSENT:

None

I, Gail T. Borkowski, Clerk of the Board of Supervisors of the County of Monterey, State of California, hereby certify that the foregoing is a true copy of an original order of said Board of Supervisors duly made and entered in the minutes thereof of Minute Book 75 for the meeting on February 23, 2010.

Dated: February 25, 2010

Gail T. Borkowski, Clerk of the Board of Supervisors County of Monterey, State of California