



Monterey County

Board Order

168 West Alisal Street,
1st Floor
Salinas, CA 93901
831.755.5066

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

Adopted Resolution No. 13-130 to approve the request of Carmel Valley Recreation and Parks District to replace biennial audits with yearly financial reviews as contemplated by California Government Code Section 26909. (Unanimous Vote Required.)

PASSED AND ADOPTED on this 16th day of April 2013, by the following vote, to wit:

AYES: Supervisors Armenta, Calcagno, Salinas, Parker and 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 76 for the meeting on April 16, 2013.

Dated: April 19, 2013
File Number: 13-031

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

By Denise Hancock
Deputy

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

Resolution No. 13-130

Adopting a Resolution approving the)
request of Carmel Valley Recreation and)
Parks District to replace biennial audits)
with yearly financial reviews as contemplated)
by California Government Code Section 26909.....)

WHEREAS, the California Government Code at Section 26909(c)(1) provides that a special district may, by unanimous request of the governing board of the special district, with unanimous approval of the board of supervisors, replace the annual audit required by this section with a financial review, in accordance with the appropriate professional standards, as determined by the county auditor, if all the special districts' revenues and expenditures are transacted through the county's financial system and the special districts annual revenues do not exceed one hundred fifty thousand dollars (\$150,000);

WHEREAS, the cost of the biennial audits previously performed by the Carmel Valley Recreation and Parks District amounted to over 6.8% of annual revenues;

WHEREAS, the independent board of the Carmel Valley Recreation and Parks District unanimously adopted resolution 05-2012, on November 14, 2012, certifying compliance with government code requirements to request the change from biennial audits to a yearly financial review;

WHEREAS, the revenues of the Carmel Valley Recreation and Parks District do not exceed One Hundred Fifty Thousand Dollars (\$150,000):

WHEREAS, all revenues and expenditures are transacted through the county's financial system; and

WHEREAS, the Monterey County Auditor-Controller has determined the appropriate professional standards for said review to be those contained in the AICPA Standards AR Section 90.

NOW, THEREFORE, BE IT RESOLVED THAT, the Board of Supervisors does hereby adopt this Resolution approving the request of Carmel Valley Recreation and Parks District to replace biennial audits with yearly financial reviews as contemplated by California Government Code Section 26909.

PASSED AND ADOPTED upon motion of Supervisor Salinas seconded by Supervisor Parker and carried this 16th day of April 2013, by the following vote, to wit:

AYES: Supervisors Armenta, Calcagno, Salinas, Parker and 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 76 for the meeting on April 16, 2013.

Dated: April 19, 2013
File Number: RES 13-031

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

By *Denise Hancock*
Deputy