### Thompson Flat Cemetery District
#### Board of Trustees
##### Agenda Transmittal

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<th>Subject:</th>
<th>Thompson Flat Cemetery District Five-Year Audit Period Resolution</th>
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<td>Department:</td>
<td>General Services</td>
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<tr>
<td>Contact:</td>
<td>Grant Hunsicker Phone: 530-552-3471</td>
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<td>Regular Agenda</td>
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<td>Meeting Date Requested:</td>
<td>August 8, 2017</td>
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#### Department Summary:
*(Information provided in this section will be included on the agenda. Attach explanatory memorandum and other background information as necessary.)*

Government Code section 26909(b) allows a Special District with unanimous approval of its Governing Board, unanimous approval of the County Board of Supervisors, and with the recommendation of the County Auditor-Controller, to replace an annual audit with an audit conducted at specific intervals at least once every five years.

In the past five years, Thompson Flat Cemetery District revenues have averaged approximately $3,030 with no more than three expense transactions per year. Given the low volume of transactions, the County Auditor - Controller has recommended a five-year audit period.

Staff recommends that the Board of Trustees approve a Resolution to implement the five year audit cycle allowed per Government Code section 26909(b).

#### Fiscal Impact:
None.

#### Personnel Impact:
None.

#### Action Requested:
1. Adopt the Resolution and authorize the Chair to sign; and
2. Direct staff to place the item on a subsequent agenda of the Board of Supervisors for approval.

#### Administrative Office Review:
Meegan Jessee, Deputy Chief Administrative Officer
RESOLUTION OF THE
THOMPSON FLAT CEMETERY DISTRICT BOARD OF TRUSTEES
FIVE-YEAR AUDIT PERIOD REQUEST

WHEREAS, annual audit costs are becoming increasingly greater and pose a hardship on district resources; and

WHEREAS, Thompson Flat Cemetery District wishes to utilize its funds and resource in the most cost effective manner; and

WHEREAS, Government Code Section 26909 (b)(3) has recently been changed to allow certain smaller special districts to request audit periods greater than one year; and

WHEREAS, that Government Code allows for longer audit periods when:

(1) Conducted at specific intervals as recommended by the Auditor-Controller,
(2) Unanimously approved by the District Board, and
(3) Unanimously approved by the Board of Supervisors; and

WHEREAS, the Butte County Auditor-Controller has indicated support of allowing a five-year period for Thompson Flat Cemetery District; and

NOW, THEREFORE, Thompson Flat Cemetery District does hereby,

UNANIMOUSLY RESOLVE AND REQUEST that the Butte County Board of Supervisors grant approval of five-year audit periods in place of current audit requirements, and that approval be formally conveyed to the Butte County Auditor-Controller’s Office, Audits Division.

PASSED AND ADOPTED by the Board of Trustees of the Thompson Flat Cemetery District on this 8th day of August, 2017, by the following vote:

AYES: 
NOES: 
ABSENT: 
NOT VOTING:

______________________________
Bill Connelly
Chair of the Board of Trustees
Thompson Flat Cemetery District

ATTEST:
Grant Hunsicker, Secretary
Thompson Flat Cemetery District

By: ________________________________