

**BEFORE THE BOARD OF SUPERVISORS OF THE
COUNTY OF AMADOR, STATE OF CALIFORNIA**

IN THE MATTER OF:

RESOLUTION APPROVING REPLACEMENT OF AUDIT) RESOLUTION NO. 10-077
REQUIREMENT WITH FINANCIAL REVIEW FOR PINE)
ACRES COMMUNITY SERVICES DISTRICT)

WHEREAS, Government Code section 26909(a)(1) provides that each special district within the State shall cause to be performed an annual audit; and

WHEREAS, in lieu of the annual audit requirement, Government Code section 26909(c)(1) provides that certain special districts may, by unanimous request of their governing boards, request approval by the Board of Supervisors of the county in which the special district is located to replace the annual audit with a financial review, performed in accordance with appropriate professional standards determined by the County Auditor; and

WHEREAS, the Pine Acres Community Services District meets the requirements of Government Code section 26909(c)(1) in that all of its revenues and expenditures are transacted through the county's financial system, and its annual revenues do not exceed one hundred fifty thousand dollars; and

WHEREAS, on January 12, 2010 the Board of Directors of the Pine Acres Community Services District voted unanimously to substitute an annual financial review instead of an audit, and to request approval from the Board of Supervisors of the proposed change to an annual financial review;

NOW, THEREFOR, BE IT RESOLVED by the Board of Supervisors of the County of Amador, State of California, that said Board does hereby approve the request of the Pine Acres Community Services District to replace the required audit with an annual financial review, in accordance with Government Code section 26909(c)(1).

BE IT FURTHER RESOLVED that the annual financial review shall be performed in accordance with appropriate professional standards as determined by the County Auditor.

The foregoing resolution was duly passed and adopted by the Board of Supervisors of the County of Amador at a regular meeting thereof, held on the 25th day of May 2010, by the following vote:

AYES: Brian Oneto, John Plasse, Richard M. Forster, Theodore F. Novelli, Louis D.Boitano

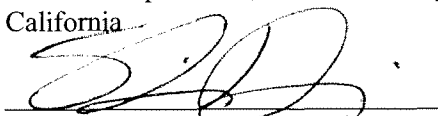
NOES: None



Chairman, Board of Supervisors

ATTEST:

Jennifer Burns, Clerk of the
Board of Supervisors, Amador County,
California



Deputy