

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

IN THE MATTER OF:

RESOLUTION ADOPTING A)
SBITAs/SBITA ASSETS POLICY)

RESOLUTION NO. 24-037

WHEREAS, the Board of Supervisors desires to ensure prudent County fiscal management, including the adoption of policies such as the Subscription-Based Information Technology Arrangements (SBITAs)/SBITA Assets Policy; and

WHEREAS, the SBITA Assets Policy objectives are to maintain financial discipline in its financial reporting and accounting procedures; to specifically address SBITAs to include a definition as well as the terms of a SBITA that would cause it to be included and reported under the requirements of GASB 96; and to document the County's materiality threshold in applying GASB 96 in the County's Audited Financial Statements and accounting system.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Amador County Board of Supervisors adopt the SBITAs/SBITA Assets Policy, in the form attached hereto.

PASSED AND ADOPTED by the Board of Supervisors of the County of Amador at a regular meeting of said Board, held on the 12th day of March, 2024, by the following vote of said Board:

AYES: Brian Oneto, Patrick Crew, Frank Axe, Jeff Brown

NOES: None

ABSENT: Richard Forster



Brian Oneto, Chairman, Board of Supervisors

ATTEST:

JENNIFER BURNS, Clerk of the
Board of Supervisors, Amador County, California



Deputy