SAN MATEO COUNTY RESOURCE CONSERVATION DISTRICT

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RESOLUTION NO. 2003-02

Adoption of a Biennial Audit

Whereas, the San Mateo County Resource Conservation District, a Special District organized under Division 9 of the California Public Resources Code with an original petition granted on July 1, 1939, and

Whereas, the San Mateo County Resource Conservation District is defined in Section 3501 of the Government Code as a public agency, and

Whereas, the San Mateo County Resource Conservation District as a public agency performs an annual audit of its books, accounts and financial records as required by Section 26909 of the Government Code, and

Whereas, Section 26909 allows a special district to replace the annual audit with a biennial audit covering a two year period, and

Whereas, the San Mateo County Resource Conservation District Board of Directors is desirous of changing from an annual audit to a biennial audit for the purpose of reducing operating costs,

NOW THEREFORE BE IT RESOLVED, that the San Mateo County Resource Conservation District Board of Directors hereby adopts a biennial audit covering a two-year period and furthermore, requests concurrence and approval from the San Mateo County Board of Supervisors.

ADOPTED unanimously by the Board of Directors of the San Mateo County Resource Conservation District at a regular meeting on January 14, 2003.

President, SMC RCD

Date



C. G. UHLENBERG LLP

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

ROBERT E. BARSANTI, (RETIRED) PEGGY H. CHEN, C.P.A. JEFFREY J. IRA, C.P.A. KATHERINE CHAO, C.P.A. JULIE T. LIN, C.P.A.

ALL SUPS RECD

January 27, 2003

County Board of Supervisors County of San Mateo 400 County Center Redwood City, CA 94063

Dear Honorable Supervisors:

I would like to voice my support for the request by the San Mateo County Resource Conservation District to replace the annual audit with a biennial audit. We have been the District's auditors for a number of years and strongly support this request.

Currently the District is facing financial challenges. An annual audit would create a severe financial hardship for the District. The Board of Directors is currently receiving monthly financial statements and under the leadership of the new manager, we are confident that this frequency will not put the District at risk.

Thank you for your consideration and I would be pleased to discuss this with you at any time.

Very truly yours,

C. G. Uhlenberg LLP

By Jeffiel J. Iva