

RESOLUTION 23/24-13

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
BEAR VALLEY COMMUNITY SERVICES DISTRICT
ACCEPTING THE 2022 ANNUAL FINANCIAL REPORT (EXTERNAL AUDIT)**

The Board of Directors of the Bear Valley Community Services District resolves as follows:

Section 1. Findings. The Board finds as follows:

A. Section 61118(a) of the California Government Code requires the Board of Directors to provide for regular audits of the District's accounts and records pursuant to Government Code section 26909.

B. Government Code section 26909(a)(2)(A), states "[i]f an audit of a special district's accounts and records is made by a certified public accountant or public accountant, the minimum requirements of the audit shall be prescribed by the Controller and shall conform to generally accepted auditing standards."

C. Government Code section 26909(a)(2)(B) states "[a] report of the audit required to subparagraph (A) shall be filed within 12 months of the end of the fiscal year".

D. Bear Valley Community Services District engaged C.J. Brown & Company CPAS, to complete the audit and prepare a report, which was presented to the Board of Directors on September 14, 2023.

Section 2. Acceptance of Report; Filing. The Board of Directors hereby accepts the 2022 Annual Financial Report (external audit) as prepared and presented by C.J. Brown & Company CPAS, and directs the Board Secretary to file the Report with the State Controller and Kern County Auditor in accordance with Government Code section 26909.

Section 3. Effective Date. This resolution will become effective immediately upon adoption.

PASSED, APPROVED AND ADOPTED on September 14, 2023 by the following vote:

AYES: Cagle, Frevert, Grace, Hernandez, Jensen

NOES:

ABSENT:

ABSTAIN:



John Grace, President
Bear Valley Community Services District

ATTEST:

I hereby certify that the above Resolution No. 23/24-13 was duly introduced, read, and adopted by the District at a regularly noticed meeting held on September 14, 2023.



Denise Jelleschitz,
Acting Secretary of the Board of Directors

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