

**Barstow Heights Community Services District**  
**RESOLUTION No. 2021-1**  
Adopting Biennial Audit Policy

**WHEREAS**, Barstow Heights Community Services District shall continue to operate and provide services to the community;

**WHEREAS**, The Board of Directors shall provide for regular audits of the district's accounts and records pursuant to Section 26909(b)(1) of the Government Code; "A special district may, by unanimous request of the governing board of the special district and with unanimous approval of the board of supervisors, replace the annual audit required by this section with one of the following, performed in accordance with professional standards, as determined by the county auditor: (1) A biennial audit covering a two-year period.";

**WHEREAS**, the Board recognizes the simplicity of an audit of this District;

**WHEREAS**, the annual cost to taxpayers for the expense of said audit has been considered.

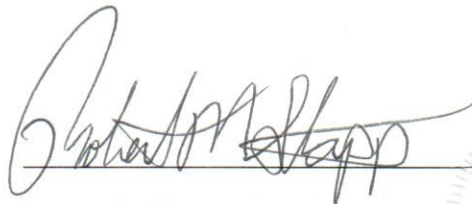
**NOW, THEREFORE, BE IT RESOLVED** that the revision to audit policy will be in the best interest of this District and the operations thereof.

**BE IT FURTHER RESOLVED** that the current Board of this District revises policy to change the District audit to a biennial audit.

**BE IT FURTHER RESOLVED** that a copy of this Resolution be filed with the San Bernardino County Board of Supervisors.

**ADOPTED** this 27<sup>th</sup> day of April 2021, by the following Roll Call Vote:

Robert M. Stapp, President	Aye
Daryl R. Schendel	Aye
Gene Low	Aye
Ronald "Jim" Stradling	Aye
Blythe Roeder-German	Aye



Robert M. Stapp, President

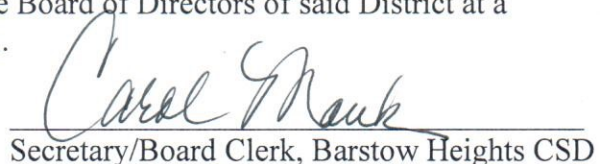
ATTEST:



Carol Mauk, Secretary/Board Clerk

COUNTY OF SAN BERNARDINO)  
STATE OF CALIFORNIA )

I, the undersigned, Carol Mauk, Secretary of the Barstow Heights Community Services District of the County of San Bernardino, State of California, do hereby certify that the foregoing and attached Resolution 2021-1 was duly adopted by the Board of Directors of said District at a meeting of said Board on the 27<sup>th</sup> day of April 2021.



Secretary/Board Clerk, Barstow Heights CSD