

BEFORE THE BOARD OF SUPERVISORS
OF THE
COUNTY OF FRESNO, STATE OF CALIFORNIA

IN THE MATTER OF ESTABLISHING)
AN ANNUAL FINANCIAL REVIEW FOR THE) RESOLUTION
WEST FRESNO COUNTY RED SCALE)
PROTECTIVE CONTROL DISTRICT)

WHEREAS, Government Code section 26909, subdivision (c)(1), permits a special district, by unanimous request of its governing board and unanimous approval of the Board of Supervisors, to replace the annual audit required by that section with an annual financial review; and

WHEREAS, the Board of Directors for the West Fresno Red Scale Protective District ("District") on January 11, 2023, unanimously requested, by letter, a copy of which is attached to this resolution, to replace the District's annual audit with an annual financial review;

WHEREAS, the District is a Pest Protection District organized under provisions of the Citrus Pest District Law of the State of California, Statutes 1939, Chapter 89, and a "district" or "special district" as defined by Government Code section 56036.

NOW THEREFORE, BE IT RESOLVED, that the Board of Supervisors of the County of Fresno gives its unanimous approval for West Fresno County Red Scale Protective District to replace its annual audit with an annual financial review in accordance with the provisions of Government Code section 26909, subdivision (c)(1). The initial financial review will cover the period of July 1, 2020, through June 30, 2021. The financial review shall be filed within 12 months of the end of the fiscal year under examination as provided in Government Code section 26909, subdivision (a)(2)(B)(ii).

1 THE FOREGOING, was passed and adopted by the following vote of the Board of
2 Supervisors of the County of Fresno this 6th day of June, 2023, to

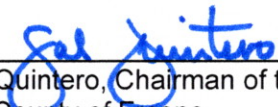
3 wit:

4
5 AYES: Supervisors Brandau, Magsig, Mendes, Pacheco, Quintero

6 NOES: None


7 ABSENT: None

8 ABSTAINED: None

9 
Sal Quintero, Chairman of the Board of Supervisors of
the County of Fresno

10 **ATTEST:**

11 Bernice E. Seidel
12 Clerk of the Board of Supervisors
County of Fresno, State of California

13
14 By: 
Deputy

WFCRSPD Minutes
WEST FRESNO COUNTY RED SCALE PROTECTIVE DISTRICT
Board of Directors Meeting

Wednesday, January 11, 2023
Kings River Packing Conference Room
21083 E. Trimmer Springs Rd., Sanger, CA 93657

Directors attending: James Josh Marshall; David Hines; Kevin Severns, Official Secretary; James Karle, Jeff Pilegard Guest: Perry Edwards

Meeting called to order at 5:10pm

- Report on CropTix sampling from Perry Edwards.
- Motion made by David Hines, second by Jeff Pilegard to survey 38 high risk trees with Isothermal Amplification for Clas and ELISA for S. citri (Stubborn), CTV, and Phytophthora pending quote. Motion passed.
- Motion made by Kevin Severns, second by Jim Karle to unanimously request that the Fresno County Board of Supervisors approve the request for a financial review. Motion passed.

No further business, meeting was adjourned at 6:55pm

Submitted by,
Sandy Frech

January 11, 2023

~~1 August 18, 2022~~

Auditor-Controller/Treasurer-Tax Collector
Financial Reporting & Audits Division
P.O. Box 1247
Fresno, CA 93715-1247

Members of the Financial Reporting and Audits Division and Fresno County Board of Supervisors,

Pursuant to Government Code Section 26909 (c)(1), we request that it be approved that West Fresno County Redscale Protection Pest Control District may furnish a financial review on a yearly basis.

The conditions that must be met to qualify to report under an annual financial review are:

(A) All of the special district's revenues and expenditures are transacted through the county's financial system.

(B) The special district's annual revenues do not exceed one hundred fifty thousand dollars (\$150,000).

West Fresno County Redscale Protection Pest Control District meets these conditions. All of the Districts' revenues and expenditures are transacted through the county's financial system. The District has had an approximate average revenue of \$40,000 per year for the last five years. The District has an average of 10 receipt deposits per year and an average of 10 disbursements per year.

The cost of a review is substantially less than that of an audit. Given the circumstances of the district, with a low number of overall transactions, and all transactions flowing through the county's financial system, we, the board members of West Fresno County Redscale Protection Pest Control District unanimously request that it be approved for the District to have an annual financial review.

Sincerely,

The Board of Directors

David Stens
Tom W. Pichler
Ed Lewis
James O. Karle

Jeffery Pichler