

RESOLUTION NO. 2022-2251

A RESOLUTION APPROVING BOARD POLICY REVISIONS FOR B-30 BOARD MEETING AGENDA AND F-30 ACCOUNTING AND AUDITING

THE LAS GALLINAS VALLEY SANITARY DISTRICT

WHEREAS, the Board of Directors ("Board") has determined that a comprehensive list of Policies and Procedures for the Board is in the best interest of the District; and

WHEREAS, the Board has compiled a comprehensive list of Policies and Procedures to serve as the rules and regulations of the Board; and

WHEREAS, the Board did adopt such comprehensive list of Policies and Procedures on July 9, 2009; and

WHEREAS, such policies may need to be updated from time to time; and

WHEREAS, on April 7, 2022, the Board reviewed and suggested changes on Board policies B-30 Board Meeting Agenda and F-30 Accounting and Auditing.

NOW THEREFORE, the Board of Directors of the Las Gallinas Valley Sanitary District approves the following revised policy sections: B-30 BOARD MEETING AGENDA and F-30 ACCOUNTING AND AUDITING. The previously approved Board Policies B-30 and F-30 are hereby revoked and declared null and void.


If any policy or portion of a policy contained within the Policies and Procedures is in conflict with rules, regulations, or legislation having authority over the Las Gallinas Valley Sanitary District, said rules, regulations or legislation shall prevail.

The Policies and Procedures shall remain in effect until amended by at least a majority vote of the Board of Directors.

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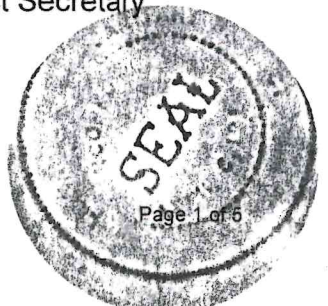
I hereby certify that the forgoing is a full, true, and correct copy of a resolution duly and regularly passed and adopted by the Sanitary Board of the Las Gallinas Valley Sanitary District, Marin County, California, at a meeting thereof held on the 21ST of April 2022, by the following vote of the members thereof:

AYES, and in favor thereof Members: Clark, Ford, Murray, Schriebman, Yezman
NOES, Members: None.
ABSENT, Members: None.
ABSTAIN, Members: None.


Teresa Lerch, District Secretary

APPROVED:

Judy Schriebman, President



B-30 BOARD MEETING AGENDA**Purpose**

This policy establishes the procedures to prepare Board agendas.

B-30-10 Preparation of Agenda. The General Manager, in cooperation with the Board President, shall prepare the agenda for all regular and special meetings of the Board in accordance with the Ralph M. Brown Act (California Government Code §54950 through §54926).

B-30-20 Form and Order. The agenda form and order shall be at the discretion of the General Manager. The General Manager shall submit the agenda for approval to the Board President and legal counsel prior to issuing it. Subsequent changes to the agenda after initial Board President and legal counsel approval will be disclosed to the Board President prior to the meeting.

B-30-30 Additional Agenda Items. Individual Board members may request to add agenda items for consideration at a future Board meeting. The request shall be made as a motion under the Board Request section of the agenda. A majority affirmative vote is necessary to approve the action to include an item on a future Board Meeting agenda. Such requests will be routinely respected unless there is a compelling reason to deny or delay such a request.

B-30-40 Public Requests. A request from the public for an additional agenda item for a regularly scheduled meeting of the Board shall be made in writing to the General Manager at least five (5) business days prior to the date of the meeting and shall be "a matter directly related to the District business."

B-30-50 Attachments. Any written material to be included in the current agenda shall be provided to the District Secretary at least five (5) business days preceding the meeting and agenda materials such as Agenda Summary Reports and attachments—with the exception of the warrant list—shall be included in the Board packet when delivered. If said written material is not included in the Board packet, the item shall be provided to the Board in a timely manner.

B-30-60 Matters Not on Agenda. The Board may take public testimony at regular and special meetings on matters not on the agenda, but the Board shall not discuss nor take action on the matters at the meeting.

B-30-70 Special Circumstances. Only matters listed on the agenda may be discussed and acted upon by the Board, except in one of the following circumstances: (1) An "emergency situation" is declared by majority vote of the Board, (2) A need to take immediate action on a matter that arises after the agenda is posted is declared by a two-thirds vote of the Board, or

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unanimous if less than two-thirds of the Board is present, and (3) An item on a posted agenda is continued from a regular meeting held not more than five (5) days prior.

B-30-80 Public Review of Agendas. Agendas for regularly scheduled meetings of the Board shall be posted conspicuously at the District's Administrative office bulletin board and on the District website in accordance with the Ralph M. Brown Act (California Government Code §54950 through §54926) at least seventy-two (72) hours prior to the meeting. Agendas for special meetings shall be posted similarly at least twenty-four (24 hours) prior to the meeting.

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F-30 ACCOUNTING AND AUDITING**Purpose**

This policy establishes procedures for preparing annual audited financial statements and other required reports for Board review.

F-30-10 Oversight by Board. A primary responsibility of the Board is oversight of the District's finances and assets to ensure that they are being used and invested for the benefit of the public and are protected.

F-30-20 Day-to-Day Responsibility. The Board delegates day-to-day responsibility for auditing controls on District finances and assets to the General Manager.

F-30-30 Financial Statements. District staff shall prepare financial statements annually, in accordance with generally accepted accounting principles for local governments in the United States. The District's financial statements shall be audited annually by an independent, qualified third party in accordance with generally accepted auditing standards, and shall complete the audit within six months of the end of the fiscal year. The audit results and any associated District management response shall be presented to the Board of Directors.

F-30-40 Other Annual Reports. The District shall prepare other annual financial reports as required by state law. These reports include but are not limited to:

- Annual Report of Reimbursement for Staff and Board members per CGC §53065.5
- Annual Report of Capital Facilities Charge activity per CGC §66013

F-30-50 Report to Board. At least once each year the General Manager and Administrative Services Manager will be responsible for reporting to the Board on the effectiveness and appropriateness of internal and external auditing controls. The Board desires to have a thorough understanding of safety mechanisms. To achieve this, the annual auditing report, in addition to meeting minimum legal requirements, will:

- Explain the audit process and answer questions from the Board.
- Review the thoroughness of the District audit.
- Review District internal and external controls.
- Report on any problems that may occur.
- Make suggestions for improvements in audits and controls.

F-30-60 Appointment of Auditor. The Board of Directors shall, by motion, appoint an Auditor to perform the annual audit of the agency's financial records, issue an audit opinion, and serve as consultant on accounting activities when requested. The auditing firm and/or specific auditor shall provide audit services to the District for no more than six consecutive fiscal years per CGC section 12410.6.

F-30-70 Accounting Policies and Procedures. The General Manager and Administrative Services Manager shall develop internal accounting policies and procedures necessary to

implement these Financial Policies and to ensure that internal controls, processes and procedures are in compliance with the California State Controller's Office Internal Control Guidelines pursuant to CGC section 12422.5 and are adequate to protect the finances of the District.

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