

**CHAIR** – BOB PICKARD, MARIPOSA COUNTY  
**VICE CHAIR** – LAVADA ERICKSON, SISKIYOU COUNTY  
**EXECUTIVE DIRECTOR** – BRENT HARRINGTON



**PROGRAM DIRECTOR** – JAMES HEMMINGER, P.E.,  
**TECHNICAL ADVISORY GROUP CHAIR** – ALAN ABBES,  
TEHAMA COUNTY

## Resolution #05-04

### RESOLUTION TO APPROVE THE INDEPENDENT AUDITOR'S REPORTS AND FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2004

**WHEREAS**, Section 14d of the Joint Exercise of Powers Agreement for the Rural Counties' Environmental Services Joint Powers Authority (ESJPA) requires an annual audit of the accounts and records of the Authority as prescribed by the State Controller for special districts under Section 26909 of the Government Code of the State of California in conformance with generally accepted auditing standards, and;

**WHEREAS**, ESJPA contracted with Macias, Gini & Company, LLP to conduct the audit in accordance with Governmental Accounting Standards and to issue an Independent Auditor's Report on the financial statements for the year ended December 31, 2004, and;

**WHEREAS**, Macias, Gini & Company, LLP reported the financial statements present fairly, in all material respects, the financial position of the ESJPA as of December 31, 2004 and the results of operations for the year ended in conformity with generally accepted accounting standards, and;

**WHEREAS**, Macias, Gini & Company, LLP noted no matters involving the internal control over financial reporting and its operation that they consider to be a material weakness.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Rural Counties' Environmental Services Joint Powers Authority to approve the Independent Auditor's Report and Financial Statements for the year ended December 31, 2004.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

LaVada Erickson, Chair  
Rural Counties' Environmental Services Joint Powers Authority

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