

RESOLUTION FOR EXEMPTION FROM AUDIT
(Pursuant to Section 29-1-604, C.R.S.)

A RESOLUTION APPROVING AN EXEMPTION FROM AUDIT FOR **YEAR 2023** FOR THE **WINDSOR HIGHLANDS METROPOLITAN DISTRICT NO.2**, STATE OF COLORADO.

WHEREAS, THE **BOARD OF DIRECTORS OF WINDSOR HIGHLANDS METROPOLITAN DISTRICT NO. 2** wishes to claim exemption from the audit requirements of Section 29-1-603, C.R.S.; and

[Choose 1 or 2 below, whichever is applicable]

(1) WHEREAS, neither revenue nor expenditures for **WINDSOR HIGHLANDS METROPOLITAN DISTRICT NO. 2** exceeded \$100,000 for Year 2023; and

WHEREAS, an application for exemptions from audit for **WINDSOR HIGHLANDS METROPOLITAN DISTRICT NO. 2** has been prepared by **John Cutler**, a person skilled in governmental accounting; and

(2) WHEREAS, neither revenues nor expenditures for **WINDSOR HIGHLANDS METROPOLITAN DISTRICT NO. 2** exceeded \$750,000 for Year 2023; and

WHEREAS, an application for exemption from audit for **WINDSOR HIGHLANDS METROPOLITAN DISTRICT NO. 2** has been prepared by **John Cutler & Associates**, an independent accountant with knowledge of governmental accounting; and

WHEREAS, said application for exemption, from audit has been completed in accordance with regulations, issued by the State Auditor.


NOW THEREFORE, be it resolved/ordained by the **BOARD OF DIRECTORS** of the **WINDSOR HIGHLANDS METROPOLITAN DISTRICT NO. 2** that the application for exemption from audit for **WINDSOR HIGHLANDS METROPOLITAN DISTRICT NO. 2** for the year ended December 31, 2023, has been personally reviewed and is here by approved by a majority of the **BOARD OF DIRECTORS** of the **WINDSOR HIGHLANDS METROPOLITAN DISTRICT NO. 2**, that those members of the **BOARD OF DIRECTORS** have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part of, the application for exemption from audit of the **WINDSOR HIGHLANDS METROPOLITAN DISTRICT NO. 2** for the year ended December 31, 2023.

ADPOTED THIS 21 day of MARCH, 2024



President, Jon Turner

Print name here

ATTEST: 

Secretary, Emily Kupec

Print name here

<u>Print Name of Board Members</u>	<u>Date Term Expires</u>	<u>Signature</u>
Jonathan A. Turner	2027	
Emily Kupec	2027	
Mark Fidrych	2025	
David LaFontaine	2025	
Janice Ward	2027	

WTHUD#2

PART 12 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?

YES NO

Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedures

Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:

- Submit the application in hard copy via the US Mail including original signatures.
- Submit the application electronically via email and either,
 - include a copy of an adopted resolution that documents formal approval by the Board, or
 - include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

Below is the certification and approval of the governing body. By signing, each individual member is certifying they are a duly elected or appointed officer of the local government. Governing members may be verified. Also by signing, the individual member certifies that this Application for Exemption from Audit has been prepared consistent with Section 29-1-604, C.R.S., which states that a governmental agency with revenue and expenditures of \$750,000 or less must have an application prepared by an independent accountant with knowledge of governmental accounting, completed to the best of their knowledge and is accurate and true. Use additional pages if needed.

MUST Print the names of ALL members of the governing body below.

1	Jonathan A. Turner, President	I, <u>Jonathan A. Turner</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> My term Expires: <u>May 2023</u> Date: <u>03/24/2024</u>
2	Emily Kupec, Secretary/Treasurer	I, <u>Emily Kupec</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> My term Expires: <u>May 2023</u> Date: <u>03/24/2024</u>
3	Mark Fidrych, Vice Chair	I, <u>Mark Fidrych</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> My term Expires: <u>May 2023</u> Date: <u>03/24/2024</u>
4	David LaFontaine, Vice Chair	I, <u>David LaFontaine</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: <u>[Signature]</u> My term Expires: <u>May 2025</u> Date: <u>3/21/24</u>
5	Janice Ward, Vice Chair	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ My term Expires: _____ Date: _____
6		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ My term Expires: _____ Date: _____
7		I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed: _____ My term Expires: _____ Date: _____