

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.3**, STATE OF COLORADO.

WHEREAS, THE **BOARD OF DIRECTORS OF WINDSOR HIGHLANDS METROPOLITAN DISTRICT NO. 3** 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 METORPOLITAN DISTRICT NO. 3** exceeded \$100,000 for Year 2023; and

WHEREAS, an application for exemptions from audit for **WINDSOR HIGHLANDS METORPOLITAN DISTRICT NO. 3** has been prepared by **John Cutler**, a person skilled in governmental accounting; and

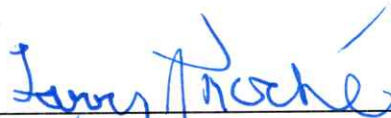
(2) WHEREAS, neither revenues nor expenditures for **WINDSOR HIGHLANDS METORPOLITAN DISTRICT NO. 3** exceeded \$750,000 for Year 2023; and


WHEREAS, an application for exemption from audit for **WINDSOR HIGHLANDS METORPOLITAN DISTRICT NO. 3** has been prepared by **John Cutler & Associates**, an independent accountant with knowledge of governmental accounting; and

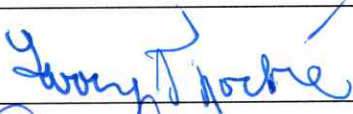

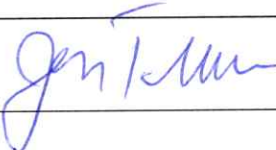
WHEREAS, said application for exemption, from audit has been completed in accordance with regulations, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the **BOARD OF DIRECOTRS** of the **WINDSOR HIGHLANDS METORPOLITAN DISTRICT NO. 3** that the application for exemption from audit for **WINDSOR HIGHLANDS METORPOLITAN DISTRICT NO. 3** 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 METORPOLITAN DISTRICT NO. 3**, 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 METORPOLITAN DISTRICT NO. 3** for the year ended December 31, 2023.

ADPOTED THIS 21 day of MARCH, 2024

  
\_\_\_\_\_  
President, Larry Roche  
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>
Larry Roche	2027	
Emily Kupec	2027	
Mark Durand	2025	
Jonathan Turner	2025	

**PART 12 - GOVERNING BODY APPROVAL**

WHTD/B

Please answer the following question by marking in the appropriate box

YES  NO

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

**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:

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
  - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
  - b. 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.**

	Full Name	A MAJORITY of the members of the governing body must sign below.
1	Larry Roche, President	I, <u>Larry Roche</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed: <u>[Signature]</u> Date: <u>03/24/2021</u> My term Expires: <u>May 2021</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 approved this application for exemption from audit. Signed: <u>[Signature]</u> Date: <u>03/26/2021</u> My term Expires: <u>May 2021</u>
3	Mark Durand, Vice Chair	I, <u>Mark Durand</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed: <u>[Signature]</u> Date: <u>03/26/2021</u> My term Expires: <u>May 2021</u>
4	Jonathan Turner, Vice Chair	I, <u>Jonathan Turner</u> , attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed: <u>[Signature]</u> Date: <u>03/26/2021</u> My term Expires: <u>May 2021</u>
5	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____
6	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____
7	Full Name	I, _____, attest that I am a duly elected or appointed board member, and that I have personally reviewed and approved this application for exemption from audit. Signed: _____ Date: _____ My term Expires: _____