



**COUNTY OF NEVADA
COUNTY EXECUTIVE OFFICE**

Eric Rood Administrative Center
950 Maidu Avenue
Nevada City, CA 95959
(530) 265-7040
Fax 265-9839
E-MAIL: ceo@co.nevada.ca.us

**NEVADA COUNTY BOARD OF SUPERVISORS
Board Agenda Memo**

MEETING DATE: February 14, 2017
TO: Board of Supervisors
FROM: County Executive Office
SUBJECT: Accept the Countywide Audit for Fiscal Year 2015-2016 prepared by the firm Gallina, LLP.

RECOMMENDATION: Accept the Countywide Audit for Fiscal Year 2015-2016 prepared by the firm of Gallina, LLP.

FUNDING: Not Applicable.

BACKGROUND: The Board of Supervisors selected the firm of Gallina, LLP on June 28, 2016 to perform the annual countywide audit. The firm was contracted to complete the audit reports listed below:

1. Financial Statements of the County of Nevada (CAFR)
2. Financial Statements of the County of Nevada Single Audit
3. Financial Statements of the County of Nevada Financial Authority
4. Financial Statements of the County of Nevada Sanitation District No. I
5. Treasury Compliance Audit

During the course of the audit, Gallina, LLP merged into accounting firm CliftonLarsonAllen, LLP (CLA). The Single Audit, Finance Authority, and San District audits were completed under the CLA name, and reports under the remaining two years of the five year audit contract will be completed by CLA.

The Audit Review committee, as in years past, held an exit interview on February 6, 2017 reviewing the draft reports, asked various questions and made no modifications. The Audit Review committee consists of two members of the Board of Supervisors, the County Executive Officer, the Assistant County Executive Officer and the Auditor/Controller.

It is important to note that, in each of the reports, the auditor's opinion letter is unqualified. Gallina, LLP expressed that all financial statements present fairly, in all material respects, the financial condition of the County.

The Board's acceptance, by motion, of these 5 reports acknowledges that the work of the audit firm Gallina, LLP is complete for the fiscal year 2015/2016. Thanks are extended to the members of the Audit Review Committee and Gallina, LLP and the Auditor/Controller's office for all their efforts that produced these quality reports. These reports display the Certificate of Achievement for Excellence in Financial Reporting Award for the County's June 30, 2015 Comprehensive Annual Financial Report (CAFR) received by Marcia Salter, Auditor Controller and the staff of the Auditor Controllers Office. The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting that is awarded by the Government Finance Officers Association of the United States and Canada.

Item Initiated by: Martin Polt, Deputy County Executive Officer

Approved by: Richard A. Haffey, County Executive Officer