



**STATE OF CALIFORNIA
COUNTY OF NEVADA**

MARCIA L. SALTER – AUDITOR-CONTROLLER

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June 12, 2017

Honorable Board of Supervisors
Eric Rood Administration Center
950 Maidu Avenue
Nevada City, CA 95959

DATE OF MEETING: June 27, 2017

SUBJECT: Board Order 15-05 - Agreed Upon Procedure (AUP) Audit of Shelter Operations

RECOMMENDATION: Accept the attached Agreed Upon Procedures Audit

FUNDING: None

BACKGROUND:

Board order 15-05 was issued in October of 2015 to audit the fees of the Animal Shelter as operated by Sammie's Friends. At the time of the Board Order, Sammie's Friends had not completed their 2014 or 2015 Financial Audits. The Audits were completed in November of 2016.

In June of 2016, Fechter & Company, a CPA firm out of Sacramento, was hired to perform the AUP. Field work began in December of 2016 when the financial statements were completed, and a final report was issued in late January 2017.

The AUP contained several requirements to review and test Shelter fees, according to the Board approved fee schedule, as well as test appropriateness of shelter expenses. Fechter & Company reviewed the fee revenues and appropriateness of expenses and issued a report which contained no exceptions. We provided copies of the report and reviewed its content with the CEO's office, The Sheriff's office and Sammie's Friends. For your review, we have summarized the report in Exhibit A. The full report is also attached.

I would like to thank both Curt Romander and Cheryl Wicks from Sammie's Friends for their support and collaboration throughout this process. Their assistance was much appreciated.

Item initiated by: Donna Somers, Assistant Auditor-Controller
Item Approved by: Marcia L. Salter, Auditor-Controller

Submission Date: June 12, 2017