



NEVADA COUNTY CALIFORNIA

GINA S. WILL, AUDITOR-CONTROLLER

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NEVADA COUNTY BOARD OF SUPERVISORS Board Agenda Memo

DATE OF MEETING: May 28, 2024

TO: Board of Supervisors

FROM: Gina Will, Auditor-Controller

SUBJECT: Resolution to accept the countywide independent audits for fiscal year 2022-2023 performed by CliftonLarsonAllen, LLP (CLA), increase the master services agreement and statements of work with CliftonLarsonAllen, LLP (CLA) pertaining to the 2022-2023 audits by \$5,780, and direct the Auditor-Controller to amend the 2023-2024 budget by \$5,780 (4/5 affirmative vote required)

RECOMMENDATION: Approve the attached Resolution.

FUNDING: The 2022-2023 professional audit services are included in the 2023-2024 budget. The requested \$5,780 agreement increase will be charged to the major program identified in the audit and will not impact the general fund.

BACKGROUND: The Board of Supervisors selected the independent audit firm of CliftonLarsonAllen, LLP (CLA) to perform the annual county audits on September 12, 2023 (resolution 23-474). CLA has completed the audits and included with the audit reports are required communication documents that contain CLA's comments and recommendations. The Audit Review Committee consisting of two members of the Board of Supervisors, the County Executive Officer, the Assistant County Executive Officer, and the Auditor-Controller met with CLA on May 15, 2024 to review the reports, comments, and recommendations which are included with these agenda materials.

It is the opinion of CLA that the financial statements of Nevada County present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of June 30, 2023, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

One additional major federal program was identified for inclusion for the 2022-2023 Single Audit. The cost to perform this additional program audit by the March 31, 2023 deadline was \$5,780.00. This additional cost will be charged to the department that oversees that federal program.

The Board's approval of this resolution will accept and acknowledge that the work of the audits performed by CLA are now complete for the fiscal year 2022-2023. Appreciation is extended to members of the Audit Review Committee, the Auditor-Controller's Office and CLA for their efforts in producing these quality reports. The County has received the prestigious Government Finance Officers Association award for excellence in Financial Reporting for 16 consecutive years and anticipate these reports will be recognized as well.

Item Initiated and approved by: Gina Will, Auditor-Controller