



# **RESOLUTION No. \_\_\_\_\_**

## **OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA**

### **RESOLUTION TO ACCEPT THE COUNTYWIDE INDEPENDENT AUDITS FOR FISCAL YEAR ENDED JUNE 30, 2025 PERFORMED BY LSL**

WHEREAS, LSL performed the annual independent audits for Fiscal Year Ended June 30, 2025; and

WHEREAS, included with the audit reports are required communication documents that contains LSL's comments and recommendations; and

WHEREAS, the Audit Review Committee consisting of two members of the Board of Supervisors, the Chief Fiscal Officer, the Grand Jury, and the Auditor-Controller met with LSL on May 11, 2026 to review the reports, comments, and recommendations; and

WHEREAS, LSL has issued an unmodified opinion, stating 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, 2025, 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.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the Board of Supervisors:

Accepts audits for the fiscal year ended June 30, 2025 as follows:

1. County of Nevada Annual Comprehensive Financial Report
2. County of Nevada Single Audit Report
3. Nevada County Finance Authority Financial Statements
4. Nevada County Sanitation District No.1 Financial Statements