



RESOLUTION No. _____

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

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)

WHEREAS, CliftonLarsonAllen, LLP (CLA) performed the annual independent audits for Fiscal Year 2022-2023; and

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

WHEREAS, 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; and

WHEREAS, 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; and

WHEREAS, the Board of Supervisors approved resolution 23-474 on September 12, 2023 for the Master Services Agreement and Statements of Work with CLA pertaining to county audits; and

WHEREAS, CLA identified an additional major program for audit and inclusion with the 2022-2023 Single Audit that cost an additional \$5,780 to complete by the March 31, 2024 deadline, and

WHEREAS, the Master Services Agreement and Statement of Work should be amended to include the additional major program for a total contract not to exceed \$104,580.

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

1. Accepts audits for the fiscal year ended June 30, 2023 as follows:
 - a. Annual Comprehensive Financial Report (ACFR) of Nevada County
 - b. Nevada County Single Audit Report
 - c. Nevada County Sanitation District No.1 Financial Statements
 - d. Nevada County Finance Authority Financial Statements

2. Authorizes the Board Chair to execute the attached contract amendment of \$5,780.00
3. Directs the Auditor-Controller to increase the 2023-2024 budget by \$5,780 as follows:

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| 4281 91003 707 1000 521520 | \$5,780 |
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