



RESOLUTION No. 23-222

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION APPROVING AMENDMENT NO. 1 TO THE CONTACT BETWEEN COUNTY OF NEVADA AND CLIFTON LARSEN ALLEN LLP (CLA) FOR THE ANNUAL AUDIT OF THE FINANCIAL STATEMENTS OF THE COUNTY OF NEVADA AND RELATED ENTITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2022, INCREASING THE CONTRACT BY \$20,000 FOR A TOTAL NOT TO EXCEED AMOUNT OF \$111,300, AND DIRECTING THE AUDITOR-CONTROLLER TO AMEND THE FISCAL YEAR 2022/23 BUDGET (4/5 AFFIRMATIVE VOTE REQUIRED)

WHEREAS, on July 26, 2022 resolution 22-411 was approved for Clifton Larsen Allen, LLP (CLA) to complete the audit of the fiscal records of County of Nevada and related entities for the 2021/22 Fiscal Year at a maximum cost not to exceed \$91,300.00; and

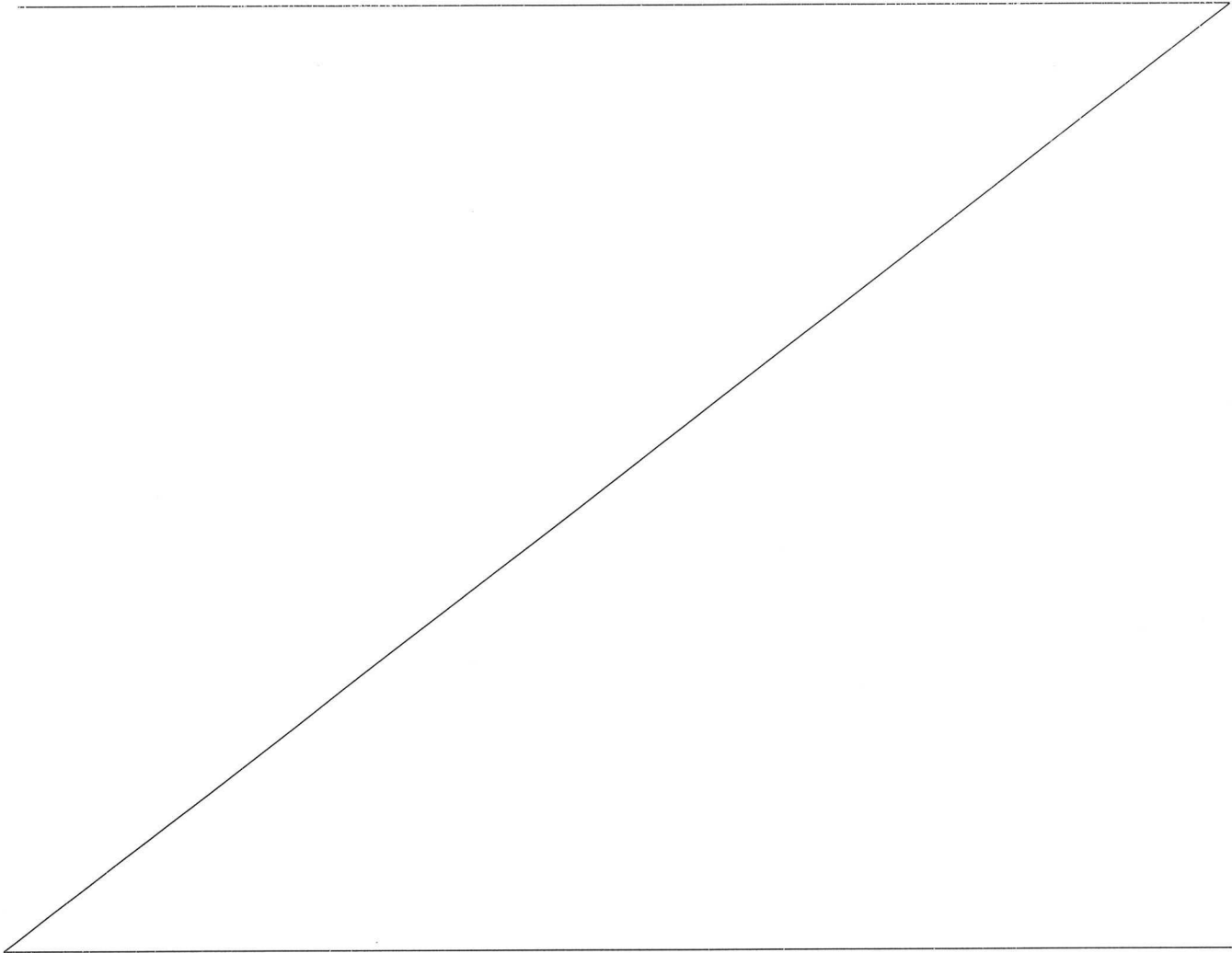
WHEREAS, through the Audit of Nevada County fiscal records it was discovered that some additional work is necessary to properly document revenue recognition misstatements in various funds and to reissue the 2021 single audit; and

WHEREAS, the County desires to increase the contract by \$20,000 to a not to exceed amount of \$111,300 in order for CLA to adhere to the professional code of conduct to complete their work in such a manner that provides a reasonable basis for their audit conclusions; and

WHEREAS, the amendment shall be effective as of May 1, 2023 and the contract termination date remains June 30, 2023.

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

1. Approves and authorizes the Chairman of the Board to execute an Amendment to the Agreement with CLA for the annual audit of the financial statements of the County of Nevada and related entities for the fiscal year ended June 30, 2022; and
2. The contract will be increased by \$20,000 to a not to exceed amount of \$111,300; and
3. The Auditor-Controller is directed to increase the Fiscal Year 2022/23 budget by \$20,000, releasing general fund unassigned fund balance, and encumber the funds in 0101-10202-041-1000 521520.



PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 23rd day of May, 2023, by the following vote of said Board:

Ayes: Supervisors Heidi Hall, Edward C. Scofield, Lisa Swarthout, Susan Hoek and Hardy Bullock.

Noes: None.

Absent: None.

Abstain: None.

ATTEST:

JULIE PATTERSON HUNTER
Clerk of the Board of Supervisors

By: 

5/23/2023 cc: CEO*
AC*(Hold)


Edward C. Scofield, Chair

6/19/2023 cc: CEO*
AC*(Release)

AMENDMENT TO CONTRACT WITH
CliftonLarsonAllen, LLP

THIS AMENDMENT is executed this 23rd day of May, 2023 by and between CliftonLarsonAllen, LLP and COUNTY OF NEVADA. Said Amendment will amend the prior agreement between the parties entitled perform the annual audit of the financial statements of the County of Nevada and related entities for the fiscal year ending June 30, 2022 executed on September 24, 2022 by Resolution No. 22-411.

WHEREAS, the parties desire to amend their agreement to allow or provide for 2022 ACFR and Sanitation District audit adjustments and 2021 Single Audit Reissuance; and

NOW, THEREFORE, the parties hereto agree as follows:

1. This amendment shall be effective as of May 1, 2023.
2. That the Scope of Work, Exhibit "A" shall be amended by adding the following:
 - Additional work necessary to properly document revenue recognition misstatements in the Road Fund, Human Services Agency Fund, Nonmajor Governmental Funds, Transit Services Fund, and Sanitation District Funds. As a result of these misstatements there was additional work necessary to update the ACFR which includes a prior period adjustment to correct for revenue in the Transit Services Fund that was not properly recorded in the prior year financial statements.
 - Reissuance of the June 30, 2021, single audit and testing of an additional major federal program as a result of federal expenditures that were not properly included in the SEFA.
3. That the Schedule of Charges and Payments, Exhibit "B" shall be amended by adding the following:


Additional Services	Additional Fees
Audit adjustments and additional work to make changes to the ACFR and Sanitation District Financial Statements because of these adjustments	\$5,000.00
2021 Single Audit reissuance and testing of additional major program for expenditures not included in the SEFA	15,000.00
Total additional fees	\$20,000.00

4. That in all other respects the prior agreement of the parties shall remain in full force and effect except as amended herein.


APPROVED AS TO FORM:
COUNTY COUNSEL

COUNTY OF NEVADA

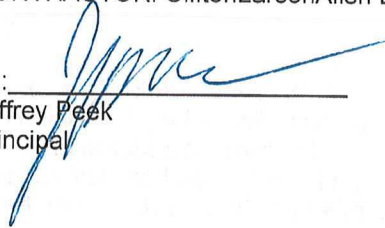
By: 
Kit Elliott (Jun 15, 2023 16:06 PDT)

By: 
Ed Scofield (Jun 16, 2023 08:46 PDT)
Honorable Edward C. Scofield
Chair, of the Board of Supervisors

ATTEST:

By: 
Julie Patterson Hunter
Clerk of the Board of Supervisors

CONTRACTOR: CliftonLarsonAllen LLP

By: 
Jeffrey Peek
Principal

SR 23-3021 PSC Amendment No. 2 Porter Scott - Tindall (06 13 23)

Interim Agreement Report

2023-06-19

Created:	2023-06-13
By:	Kelly McKinley (kelly.mckinley@nevadacountyca.gov)
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Agreement History


Agreement history is the list of the events that have impacted the status of the agreement prior to the final signature. A final audit report will be generated when the agreement is complete.

"SR 23-3021 PSC Amendment No. 2 Porter Scott - Tindall (06 13 23)" History


-  Document created by Kelly McKinley (kelly.mckinley@nevadacountyca.gov)
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-  Document emailed to cfessenden@porterscott.com for signature
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-  Signer cfessenden@porterscott.com entered name at signing as Carl L. Fessenden
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