



RESOLUTION No. _____

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 2022/2023 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 2022/2023 budget by \$20,000, releasing general fund unassigned fund balance, and encumber the funds in 0101-10202-041-1000 521520.