



COUNTY OF NEVADA COUNTY EXECUTIVE OFFICE

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NEVADA COUNTY BOARD OF SUPERVISORS Board Agenda Memo

MEETING DATE: April 13th, 2021

TO: Board of Supervisors

FROM: County Executive Office

SUBJECT: Accept the Countywide Audit for Fiscal Year 2019-2020 prepared by the firm CliftonLarsonAllen, LLP.

RECOMMENDATION: Accept the Countywide Audit for Fiscal Year 2019-2020 prepared by the firm of CliftonLarsonAllen, LLP.

FUNDING: N/A

BACKGROUND: The Board of Supervisors selected the firm of CliftonLarsonAllen (CLA), LLP, on July 14, 2020 to perform the annual countywide audit. The firm was contracted to complete the audit reports listed below:

1. Financial Statements of the County of Nevada (CAFR)
2. Financial Statements of the County of Nevada Single Audit
3. Financial Statements of the County of Nevada Financial Authority
4. Financial Statements of the County of Nevada Sanitation District No. I

Included with the audit reports is a required communications document that contains auditor comments on certain elements of the audit including accounting policies, accounting estimates, and financial statement disclosures. We found nothing of concern in the communication.

The Audit Review committee, as in years past, held an exit interview on March 17, 2021 reviewing the draft reports, asked various questions and made no modifications. The Audit Review committee consists of two members of the Board of Supervisors, the County Executive Officer, the Assistant County Executive Officer and the Auditor/Controller.

It is important to note that, in each of the reports, the auditor's opinion letter is unqualified. CLA, LLP expressed that all financial statements present fairly, in all material respects, the financial condition of the County.

The Board's acceptance, by motion, of these 5 reports acknowledges that the work of the audit firm CLA, LLP is complete for the fiscal year 2019/2020. Thanks are extended to the members of the Audit Review Committee and CLA, LLP and the Auditor/Controller's office for all their efforts that produced these quality reports.

Item Initiated by: Martin Polt, Deputy County Executive Officer/CFO
Approved by: Alison Lehman, County Executive Officer