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April 28, 2023

Attn: Gina Will
County of Nevada
950 Maidu Avenue, Suite 230
Nevada City, CA 95959

Dear Ms. Will:

This letter outlines additional services relating to the completion of the audit of the County's financial statements for the year ended June 30, 2022, and the reissuance of the Single Audit for the year ended June 30, 2021.

- 1) 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.
- 2) 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.

Task	Additional Fees
<u>Additional Services:</u>	
<i>Audit adjustments and additional work to make changes to the ACFR and Sanitation District Financial Statements because of these adjustments.</i>	\$5,000
2021 Single Audit Reissuance and testing of additional major program for expenditures not included in the SEFA	15,000
Total additional fees	\$20,000

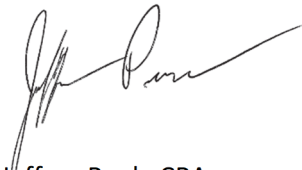
Responsibilities and limitations related to nonaudit services

For all nonaudit services we may provide to you, management agrees to assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, and/or experience to understand and oversee the services; evaluate the adequacy and results of the services; and accept responsibility for the results of the services.

These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

Sincerely,

CliftonLarsonAllen LLP



Jeffrey Peek, CPA
Principal
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Response:

This letter correctly sets forth the understanding of County of Nevada

Authorized management signature: _____

Title: _____

Date: _____