



**COUNTY OF NEVADA  
COUNTY EXECUTIVE OFFICE**

**Eric Rood Administrative Center**

**950 Maidu Avenue**

**Nevada City, CA 95959**

**(530) 265-7040**

**Fax 265-9839**

**NEVADA COUNTY BOARD OF SUPERVISORS**

**Board Agenda Memo**

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**MEETING DATE:** May 23, 2023

**TO:** Board of Supervisors

**FROM:** Alison Lehman, CEO

**SUBJECT:** Resolution Approving Amendment No. 1 to the Contract 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).

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**RECOMMENDATION:** Approve the attached Resolution and associated contract and budget amendments.

**FUNDING:** The original contract to conduct the 2021/22 Fiscal Year Audit is included in the Annual Audit Services budget, with a maximum contract amount of \$91,300. A budget amendment is included to cover the \$20,000 amendment.

**BACKGROUND:** On July 26, 2022, resolution 22-411 was approved by the Nevada County Board of Supervisors for Clifton Larsen Allen, LLP (CLA) to complete the annual 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.

Through the Audit of Nevada County fiscal records, it was discovered that there were some revenue recognition misstatements in various funds that will require some additional audit work to confirm which fiscal year to recognize the revenue and to reissue the 2021 Single Audit of Federal Expenditures.

The contract for the 2021/22 Fiscal Year Audit will be increased to an amount not to exceed \$111,300 and the work will be completed by June 30, 2023.

Item Initiated by: Martin Polt, Deputy County Executive Officer

Approved by: Alison Lehman, County Executive Officer