



COUNTY OF HUMBOLDT

For the meeting of: 3/10/2026

File #: 26-171

To: Board of Supervisors

From: Auditor-Controller

Agenda Section: Departmental

Vote Requirement: Majority

SUBJECT:

Presentation of Fiscal Year 2023-2024 Audit Reports

RECOMMENDATION(S):

That the Board of Supervisors:

1. Receive and file the attached audit reports prepared by CliftonLarsonAllen, LLP regarding the single audit and financial statements of the County of Humboldt for fiscal year 2023-2024.

STRATEGIC PLAN:

The recommended action supports the following areas of the Board of Supervisors' Strategic Plan:

Area of Focus: Core Services/Other

Strategic Plan Category: 9999 - Core Services/Other

DISCUSSION:

CliftonLarsonAllen, LLP has completed the audit of the financial statements of the County of Humboldt for fiscal year 2023-2024. The attached audit reports include the financial statements, single audit, governance communication letter, management letter and corrective action plan. Copies of the attached audit reports have been distributed to the appropriate state and federal agencies in compliance with the Federal Single Audit Act and the California State Controller's Office mandates.

The single audit report schedule of findings includes five (5) financial statement findings regarding "Material Weakness in Internal Control over Financial Reporting." Four (4) of these findings are not repeated findings. Additionally, there are two (2) programmatic "Significant deficiencies in Internal Control over Compliance, Other Matters" findings. These are not repeated findings.

This information was presented to the Humboldt County Audit Committee on February 19, 2026. In the course of that meeting, the Audit Committee requested a presentation to the Humboldt County Board of Supervisors. CliftonLarsonAllen, LLP's principal auditor, Brianne Wiese, will present the report to the Board and be available to answer any questions.

SOURCE OF FUNDING:

General Fund

FINANCIAL IMPACT:

There are no direct costs associated with receiving and filing the attached audit reports. As a result, the recommended action will not impact the Humboldt County General Fund.

STAFFING IMPACT:

Receiving and filing the attached audit reports will not impact current staffing levels.

OTHER AGENCY INVOLVEMENT:

All state and federal agencies that require the single audit.

ALTERNATIVES TO STAFF RECOMMENDATIONS:

Board discretion.

ATTACHMENTS:

1. 2024 Humboldt County Financial Statements
2. 2024 Humboldt County Single Audit
3. Governance Letter
4. Management Letter
5. Corrective Action Plan

PREVIOUS ACTION/REFERRAL:

Meeting of: None

File No.: None