



# COUNTY OF HUMBOLDT

For the meeting of: 9/10/2024

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File #: 24-1262

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**To:** Board of Supervisors

**From:** Auditor-Controller

**Agenda Section:** Time Certain Matter

**Vote Requirement:** Majority

**SUBJECT:**

Presentation of Fiscal Year 2021-22 Audit Reports

**RECOMMENDATION(S):**

That the Board of Supervisors:

1. Receive and file the audit reports prepared by CliftonLarsonAllen LLP (CLA), regarding the financial statements of the County of Humboldt and Single Audit for the fiscal year ended June 30, 2022; and
2. Receive and file the Corrective Action Plan on behalf of the County of Humboldt as a response to the findings identified in the Single Audit Report for the fiscal year ended June 30, 2022.

**STRATEGIC PLAN:**

This action supports the following areas of your Board's Strategic Plan.

Area of Focus: Core Services/Other

Strategic Plan Category: 9999 - Core Services/Other

**DISCUSSION:**

CLA has completed the audit of the financial statements of the County of Humboldt for the year ended June 30, 2022, and has issued their reports. The reports include the Financial Statements, Single Audit, Governance Communication Letter, and the Management Letter. Copies will be 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 firm's principal auditor, Rich Gonzalez, Certified Public Accountant (CPA), will present the report to your Board and answer any questions.

The Single Audit Report Schedule of Findings includes two findings, this is four less than the prior year. There were two financial statement findings, the type was "Material Weakness in Internal Control over Financial Reporting". Both findings were repeat findings from prior fiscal years. In response to the findings, the Auditor-Controller has submitted an action plan (Attachment 5). The action plan sets forth corrective actions based on the recommendations of CLA and is required to be included with the single audit submission.

**SOURCE OF FUNDING:**

General Fund

**FINANCIAL IMPACT:**

Narrative Explanation of Financial Impact:

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Receiving and filing the audit report has no significant financial impact. Many state and federal funding sources require the county to have a single audit completed each year.

**STAFFING IMPACT:**

Narrative Explanation of Staffing Impact:

Receiving the audit report has no impact on staffing.

**OTHER AGENCY INVOLVEMENT:**

All state and federal agencies that require the single audit.

**ALTERNATIVES TO STAFF RECOMMENDATIONS:**

Board discretion.

**ATTACHMENTS:**

1. 2022 Humboldt County Financial Statements
2. 2022 Humboldt County Single Audit
3. Governance Letter
4. Management Letter
5. Corrective Action Plan

**PREVIOUS ACTION/REFERRAL:**

Meeting of: N/A

File No.: N/A