



COUNTY OF HUMBOLDT

AGENDA ITEM NO.  
**E-1**

For the meeting of: April 21, 2015

Date: April 1, 2015  
To: Board of Supervisors  
From: Auditor-Controller *MM*  
Subject: Audit Report for 2013-14

RECOMMENDATION(S):

That the Board of Supervisors receive and file the audit reports prepared by Gallina, LLP, regarding the financial statements of the County of Humboldt for the fiscal year ended June 30, 2014.

SOURCE OF FUNDING:

The audit contract is financed annually from the General Fund.

DISCUSSION:

Gallina LLP has completed its audit of the financial statements of Humboldt County for the year ended June 30, 2014, and has issued its report dated December 17, 2014. That report covers the County's financial statements, schedule of federal financial assistance programs and management comments. Copies have been sent to appropriate state and federal agencies in compliance with the Federal Single Audit Act. The supervising auditor for the engagement, Richard Gonzales, CPA, and the Auditor-Controller will review the report with your Board and respond to any questions and provide additional information as requested by your Board.

Prepared by: Joseph Mellett, Auditor-Controller

CAO Approval *Amy Olsen*

REVIEW: Auditor \_\_\_\_\_ County Counsel \_\_\_\_\_ Personnel \_\_\_\_\_ Risk Manager \_\_\_\_\_ Other \_\_\_\_\_

TYPE OF ITEM:  
 Consent  
 Departmental  
 Public Hearing  
 Other \_\_\_\_\_

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT  
Upon motion of Supervisor *Sunderland*  
Seconded by Supervisor *Carrelace*  
And unanimously carried by those members present,  
The Board hereby adopts the recommended action  
contained in this report.

PREVIOUS ACTION/REFERRAL:

Board Order No. \_\_\_\_\_  
Meeting of: \_\_\_\_\_

Dated: *April 21, 2015*  
KATHY HAYES, Clerk of the Board  
By: *Tracy Demico*

FINANCIAL IMPACT:

Filing the annual audit report supports the Board's Strategic Framework, Priorities for New Initiatives by managing our resources to ensure sustainability of services.

OTHER AGENCY INVOLVEMENT:

These audit reports are reviewed by state and federal agencies.

ALTERNATIVES TO STAFF RECOMMENDATIONS:

Board discretion.