



COUNTY OF HUMBOLDT

AGENDA ITEM NO.

F-1

For the meeting of: June 20, 2017

Date: May 27, 2017
To: Board of Supervisors
From: Auditor-Controller *MBM*
Subject: Audit Report for 2015-16

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, 2016.

SOURCE OF FUNDING:

The audit contract is financed annually from the General Fund, budget unit 103.

DISCUSSION:

Gallina LLP has completed its audit of the financial statements of Humboldt County for the year ended June 30, 2016, and has issued its report dated December 22, 2016. 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 firm's partner with approval authority on this engagement, Brad Constantine, 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. The financial statements and reports can be seen on the county's website at <http://humboldt.gov/Archive.aspx?AMID=42>

Prepared by: Joseph Mellett, Auditor-Controller

CAO Approval *[Signature]*

REVIEW:

Auditor _____ County Counsel _____ Personnel _____ Risk Manager _____ Other _____

TYPE OF ITEM:

☐ Consent
☒ Departmental
☐ Public Hearing
☐ Other _____

PREVIOUS ACTION/REFERRAL:

Board Order No. _____

Meeting of: _____

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT

Upon motion of Supervisor *Sundberg*
Seconded by Supervisor *Fennell*
And unanimously carried by those members present,
The Board hereby adopts the recommended action
contained in this report.

Dated: *June 20, 2017*

KATHY HAYES, Clerk of the Board

By: *[Signature]*

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.