



## Board Summary Report

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**File #:** 24-377

**Agenda Date:** 7/16/2024

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**To:** Board of County Commissioners

**Through:** Todd Weaver, Director, Finance Department

**Prepared By:**  
Heather Lin, Accounting Manager, Finance Department

**Presenter:** John Paul LeChevallier, Signing Director, CliftonLarsonAllen LLP

**Subject:**  
1:00 PM \*Presentation of the 2023 Annual Comprehensive Financial Report and Audit Report

**Purpose and Request:**

This study session is informational only. Staff will provide a copy of the December 31, 2023, Annual Comprehensive Financial Report (ACFR) which includes the Auditor's Report and the Single Audit Report, also known as the 2023 ACFR. The auditors will be presenting their report and be available for any questions.

**Background and Discussion:** Pursuant to statute, the County is required to have an audit of its financial statements completed each fiscal year. This annual audit is to be conducted in accordance with generally accepted auditing standards by an auditor. In addition, due to the amount of federal funding awards the county receives, a single audit of the county's compliance with federal requirements in accordance with Generally Accepted Auditing Standards, *Government Auditing Standards*, and the Uniform Guidance is also required.

The County's independent external auditors, CliftonLarsonAllen, LLP (CLA) have concluded their audit of the fiscal year 2023 Annual Comprehensive Financial Report. They have provided their auditor's report along with their single audit reports and issued an "Unqualified Opinion" (clean opinion) over the 2023 ACFR. CLA didn't issue any findings in conjunction with their work over the 2023 ACFR. CLA issued findings in conjunction with the single audit.

Staff from the Finance Department and from CliftonLarsonAllen, LLP will be present at the study session to present and review information on the 2023 audit and Annual Comprehensive Financial Report (ACFR) and answer any questions the Board of County Commissioners may have.

**Fiscal Impact:** There is no fiscal impact - this is for informational and discussion purposes only.

**Alternatives:** This presentation is informational only.

**Alignment with Strategic Plan:**

- Be fiscally sustainable
- Provide essential and mandated service
- Be community focused

**Staff Recommendation:** None

**Concurrence:** N/A