



Board Summary Report

File #: 26-365

Agenda Date: 7/14/2026

Agenda #:

To: Board of County Commissioners

Through: Todd Weaver, Finance Director

Prepared By:
Heather Lin, Accounting Manager, Finance Department

Presenter: John Paul LeChevallier, Signing Director, CliftonLarsonAllen LLP; Heather Lin, Accounting Manager

Subject:
1:00 PM *2025 Annual Comprehensive Financial and Audit Report

Purpose and Request:

This study session is informational only. Staff will provide a copy of the December 31, 2025, Annual Comprehensive Financial Report (ACFR) which includes the Auditor's Report and the Single Audit Report, also known as the 2025 ACFR. The auditors will be presenting their report and be available for any questions.

Alignment with Strategic Plan: Good Governance - Deliver mandated and essential services with excellence.

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 2025 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 2025 ACFR. CLA didn't issue any findings in conjunction with their work over the 2025 ACFR and Schedule of Expenditure of Federal Awards.

Staff from the Finance Department and from CliftonLarsonAllen, LLP will be present at the study session to present and review information on the 2025 audit and Annual Comprehensive Financial Report (ACFR) and answer any questions the Board of County Commissioners may have.

Alternatives: This presentation is informational only.

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

Alignment with Strategic Implementation Strategies: N/A.

Staff Recommendation: N/A.

Concurrence: N/A.