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AUDIT and FINANCE COMMITTEE

***Overview:** The Audit and Finance Committee is required by law to annually examine the financial accounts and records Shasta County. This examination is conducted in conjunction with the annual audit required by Government Code 25250.*

Audit of Shasta County Accounts

“No Exceptions Noted”

Penal code section 925 requires the grand jury to annually examine the financial accounts and records of the County. In addition, Government Code section 25250 requires the Board of Supervisors to conduct an annual audit of all County accounts. This audit is conducted by a “contract auditor” pursuant to Government Code section 31000. Penal Code section 926 allows the grand jury to enter into a joint contract with the Board to employ an auditor for both of these purposes.

A Joint Audit Committee consists of members of the Grand Jury Audit and Finance Committee, the Grand Jury Foreperson, the Chairperson and Vice Chairperson of the Shasta County Board of Supervisors, the County Administration Officer, the Budget officer, County Counsel, the Treasurer/Tax Collector and the Auditor/Controller.

As part of the Joint Audit Committee, the Audit and Finance Committee monitors the contract auditor, Gallina, LLP, and reviews its report. Gallina indicated everything was in order and found no concerns. Gallina also reported that the controls in place for the County are working well.

The Joint Audit Committee, met three times during the year to receive the reports and to consider the renewal of the Gallina, LLP, contract for an additional year. It was also discussed that since the contract is between the County of Shasta, the Shasta County Grand Jury, and Gallina, LLP, the liability policies maintained by the contractor indicate that the Grand Jury should be named as an additional insured. This was accomplished.

The final result of the auditors report was an “unqualified opinion”, meaning no exceptions were noted.

Due to the degree of complexity with county finances and the different accounting and reporting requirements, it is no small feat for a government entity to receive an unqualified opinion on their audit.