



TIFFANY A. MARTINEZ
CLERK OF THE BOARD
OF SUPERVISORS

204 S. COURT STREET
ALTURAS, CALIFORNIA 96101

PHONE: (530) 233-6201

Payroll and Audit Oversight Standing Committee Meeting August 24, 2021

9:00 AM Call to Order

Attendee Name	Title	Status	Arrived
Geri Byrne	Supervisor	Present	
Kathie Rhoads	Supervisor	Present	
Stephanie Wellemeyer	Auditor/Clerk/Registrar of Voters	Present	
Tiffany Martinez	Clerk of the Board/ACAO	Present	

I. Discussion/Information:

1.a. DISCUSSION/INFORMATION: Discussion on the status of audit reports and the importance of timely completion. (Auditor)

Auditor, Stephanie Wellemeyer, provided a background on the contract with CliftonLarsonAllen LLP and the need to complete the field work by September. Auditor Wellemeyer provided an update of the process to complete the audits and the requested items from the audit firm. Auditor Wellemeyer provided an update on the following: 1) Accounts Payable (AP); 2) Capital Assets; 3) Other Post-Employment Benefits (OPEB); 4) Pension Liability; 5) Financial statements; 6) Draft of financial statements and the audit by Friday, September 3, 2021; 7) Review audit and return before September 14th to then be sent for a quality review.

Supervisor Byrne asked about the requirements to move forward with Cal Card or to receive grant revenue which is being held due to incomplete audits.

Auditor Wellemeyer stated that to meet the requirements the audits will need to be submitted to the State Controller. Auditor Wellemeyer reported that she will send the audit to California Office of Emergency Services (OES) once the audit completed.

Auditor Wellemeyer reported on GASB 84 and the need to update fund names to meet the requirements. Auditor Wellemeyer reported on GASB 87 which is related to leases. Auditor Wellemeyer provided an update on the need for software to track the leases for auditing purposes.

Supervisor Byrne stated Auditor Wellemeyer is doing a wonderful job of catching up on the audits and asked Auditor Wellemeyer what resources she needs to complete the audits.

Supervisor Byrne requested that Auditor Wellemeyer reach out to the Payroll and Audit Committee if her office needs any further resources to bring the county current on their audits.

II. Consideration/Action Items:

2.a. CONSIDERATION/ACTION: Requesting approval of a recommendation to the Board of Supervisors to approve a contract between the County of Modoc and CliftonLarsonAllen LLP to extend the prior contract for auditing services for a period of five years, audits for Fiscal Years 2021-2025, not to exceed \$508,450.00. (Auditor)

Auditor, Stephanie Wellemeyer, provided a background on the proposed audit contract extension. Auditor Wellemeyer reported on the positive progress which the firm has made in updating the county audits and reported that in one year they have been able to bring the county up to date. Auditor Wellemeyer reported that the firm has assisted her office and providing valuable training.

Supervisor Rhoads stated that remaining with a firm can reduce cost especially one that has had such a positive impact.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Geri Byrne, Supervisor
SECONDER:	Kathie Rhoads, Supervisor
AYES:	Byrne, Rhoads

ADJOURNMENT

Motion to adjourn.

Motion to adjourn the August 24, 2021 meeting.

RESULT:	APPROVED [UNANIMOUS]
MOVER:	Geri Byrne, Supervisor
SECONDER:	Kathie Rhoads, Supervisor
AYES:	Byrne, Rhoads

The meeting was adjourned at 9:34 AM

Tiffany A. Martinez
Clerk of the Board

Kathie Rhoads
Chair, Modoc County Board of Supervisors