

FEATHER RIVER AIR QUALITY MANAGEMENT DISTRICT
MEMORANDUM
April 12, 2021

TO: FRAQMD Board of Directors
FROM: Christopher Brown AICP, FRAQMD APCO/EO
SUBJECT: FY 18/19 and FY 19/20 Audit Update

RECOMMENDATION:

None – informational only

ALTERNATIVES:

Request the Policy Finance Committee review the issue.

BACKGROUND:

On February 10, 2020 the District entered into an agreement with Smith and Newell to conduct the Audits of Fiscal Year 18/19 and 19/20.

To date a site visit has been conducted and files have been reviewed, but no draft audit for FY18/19 has been presented and the audit has not yet begun for FY19/20. While some delay is understandable staff is concerned about the pace of the process.

DISCUSSION:

The FY18/19 Audit would have been completed sometime in early 2020, however, due to delays in selecting an auditor and COVID 19 related issues, staff was expecting to see the audit completed in fall of 2020. To date no draft audit has been provided for FY 18/19 and the process has not yet begun for FY 19/20.

At this point in time there is no guidance required. Staff is just informing the Board of the delay.

The current contract only covers the 18/19 and 19/20 audits. A new contract would be required for the 20/21 Audit and beyond.

FISCAL IMPACT:

None