

FEATHER RIVER AIR QUALITY MANAGEMENT DISTRICT  
MEMORANDUM  
10/4/2021

TO: FRAQMD BOARD OF DIRECTORS  
FROM: Christopher D. Brown, AICP, APCO  
SUBJECT: Approve the FY 2018/19 Independent Audit.

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RECOMMENDATION:

Receive and accept the auditor's independent report.

ALTERNATIVES:

Do not receive and accept the FY 2018/19 Independent Audit.

BACKGROUND:

A Policy/Finance Committee meeting was held on 09/02/2021. The Committee recommended to accept the Independent Audit.

An independent audit was performed for fiscal year ending 2019 by Smith & Newell. This is the audit presented before the Committee and attached.

DISCUSSION:

There were three audit findings the auditor did list starting on Page 45.

Finding #2019-001: Prior Period Adjustment, corrected as of 09/30/20;

Finding #2019-002: Audit Adjustments, corrected as of 09/30/20; and

Finding #2019-003: Budget, corrected as of 04/01/20.

The District is continuing to implement a new system with the assistance of Shawna Fitzgerald with Creating Answers.

Shawna Fitzgerald will be present to report on the audit and take any questions from the Board of Directors.