

## STAFF REPORT

**BOARD MEETING DATE:** June 9, 2025

**CATEGORY:** Consent Calendar 2

**SUBJECT:** Accept the Independent Auditors' Report on the Shasta County Air Quality Management District Fiscal Year 2023-24 financial statements.

**DEPARTMENT:** Air Quality Management District

**SUPERVISORIAL DISTRICT #:** All

**DEPARTMENT CONTACT:** Sean Ewing, Air Pollution Control Officer, (530) 225-5789

**STAFF REPORT APPROVED BY:** Sean Ewing, Air Pollution Control Officer

<b><u>Vote Required?</u></b>	<b><u>General Fund Impact?</u></b>
Simple Majority Vote	No General Fund Impact

### **RECOMMENDATION**

Accept the Independent Auditors' Report on the Shasta County Air Quality Management District (District) Fiscal Year (FY) 2023-24 financial statements.

### **DISCUSSION**

The District is administered under a Memorandum of Understanding (MOU) with Shasta County. State law requires that the District have annual performance compliance audits.

The Independent Auditors' Report on the District FY 2023-24 financial statements was completed on December 27, 2024. The audit field work and final audit report was performed by CliftonLarsonAllen LLP (CLA). CLA has issued an unmodified opinion for the audit performed.

### **ALTERNATIVES**

The Air Pollution Control Board could choose to not accept the audit. This is not recommended as the District is required to have an annual audit and would be out of compliance with Government Code Section 26909.

### **OTHER AGENCY INVOLVEMENT**

The Auditor-Controller's Office assisted the District in providing financial information, including but not limited to, reports and back up documentation as requested by CLA. The County Administrative Office has reviewed the recommendation.

### **FISCAL IMPACT**

There is no additional General Fund impact as a result of the recommended actions. The cost of the audit was included in the Fiscal Year 2024-25 Budget and the cost of future audits will be requested in future budgets.

### **ATTACHMENTS:**

- 1: 2024 County of Shasta APCB Governance Communication Letter
- 2: 2024 County of Shasta AQMD Financial Statements