



# BOARD OF SUPERVISORS COUNTY OF MADERA

MADERA COUNTY GOVERNMENT CENTER  
200 WEST 4<sup>TH</sup> STREET / MADERA, CALIFORNIA 93637  
(559) 675-7700 / FAX (559) 673-3302 / TDD (559) 675-8970  
Agendas available: [www.MaderaCounty.com](http://www.MaderaCounty.com)

Members of the Board  
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## AGENDA ITEM SUBMITTAL

February 12, 2019

Chairman Brett Frazier

<b>DEPARTMENT</b> Clerk of the Board Department		<b>DEPARTMENT CONTACT</b> Mattie Mendez 559-675-7700		<b>AGENDA ITEM</b> 6.C Consent Calendar	
<b>SUBJECT:</b> CAPMC Audit Report Ending June 30, 2018		<b>REQUIRED VOTE:</b> 3/5 Votes Required	<b>DOC. ID NUMBER</b> 4811	<b>DATE REC'D</b> 1/31/2019	
<b>For Clerk of the Board's Office Use Only</b>					
Is this item Budgeted? N/A Will this item require additional personnel? No Previous Relevant Board Actions: Other Supporting Documents: Other/Misc.			<b>DOCUMENT NO(S).</b>		

### RECOMMENDED ACTIONS:

Consideration of approval to accept the Audit Report and related Financial Statements of the Community Action Partnership of Madera County for the year ended June 30, 2018.

### DISCUSSION / BACKUP / FISCAL IMPACT:

The agency is required to have an independent single-wide agency audit every year. Brown Armstrong, CPAs prepared the audit report on the financial statements for the fiscal year ended June 30, 2018. The CAPMC Finance Committee recommended that the Board of Directors accept the audit report and the related financial statements for the period ended June 30 2018.

A. CAPMC is required to have an independent, single-wide agency audit because of the federal funding that the agency receives. Brown Armstrong, CPAs performed the audit work and prepared the audit report.

B. The agency audit report was unmodified.

C. There were no questioned costs and no findings for the current year.

D. Once the CAPMC Board accepts the audit report, it is forwarded to the Madera County Board of Supervisors for its acceptance.

E. There were two separate management letters issued by Brown Armstrong, CPAs for the year ended June 30, 2018. One was related to Information Technology (IT)



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conditions and the other outlined three considerations in the realm of the internal control related to finance matters. Items are reported that will strengthen internal controls, improve operations and efficiencies.

F. There is an additional letter attached known by professional standards as Statement on Auditing Standards 114 that is a required communication letter for all financial statement audits. The purpose of the letter is to communicate to those charged with governance, such as the Board of Directors, Audit Committee, President, or Management, the scope of the audit procedures performed, significant findings, and other information, such as disagreements with management, audit adjustments and significant estimates, that are not communicated in the audited financial statements. Another important portion of the letter is the presentation of any passed journal entries. These are entries that were not posted to the audited financials, because, in total, they have no material effect on the financial statements, but are presented in this letter in order to bring to your attention other known errors that were found during the audit.

G. Andrew Paulden, a Partner of Brown Armstrong, CPAs met with both the CAPMC Finance Committee and the full CAPMC Board of Directors on Thursday, January 10, 2019.

The audit cost of \$60,430 was budgeted in the Indirect Cost Pool.

## **ATTACHMENTS**

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1. CAPMC Financial Report 2018
2. Agreed Upon Conditions Report - Audit Final 2018
3. AUC IT Report - Audit Final 2018
4. SAS 114 - Audit 2018