



ROUTT COUNTY BOARD OF COUNTY COMMISSIONERS

AGENDA COMMUNICATION FORM

ITEM DATE: August 27, 2019	ITEM TIME: 2pm

FROM:	Dan Strnad
TODAY'S DATE:	8/2/19
AGENDA TITLE:	Presentation of the 2018 audit opinions and 2018 Auditor's Governing Letter to the Board by Michael Jenkins, Partner McMahan & Associates LLC.

CHECK ONE THAT APPLIES TO YOUR ITEM:	
<input type="checkbox"/> ACTION ITEM	
<input type="checkbox"/> DIRECTION	
<input checked="" type="checkbox"/> INFORMATION	

I. DESCRIBE THE REQUEST OR ISSUE:	
	Michael Jenkins, Partner, McMahan and Associates LLC will present the 2018 audit opinions and the Auditor's Governing Letter to the Board.

II. RECOMMENDED ACTION (motion):	
	Information

III. DESCRIBE FISCAL IMPACTS (VARIATION TO BUDGET):	
PROPOSED REVENUE (if applicable): N/A	
CURRENT BUDGETED AMOUNT: N/A	
PROPOSED EXPENDITURE: N/A	
FUNDING SOURCE: N/A	
SUPPLEMENTAL BUDGET NEEDED: YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	

IV. IMPACTS OF A REGIONAL NATURE OR ON OTHER JURISDICTIONS (IDENTIFY ANY COMMUNICATIONS ON THIS ITEM):	
	N/A



ROUTT COUNTY BOARD OF COUNTY COMMISSIONERS

AGENDA COMMUNICATION FORM

V. BACKGROUND INFORMATION:

This is the annual presentation by the County's auditor of the above information. An electronic copy of the Routt County 2018 Financial and Compliance Report, which includes the audit opinions was delivered to the County Manager, Assistant County Manager and the Board on August 23, 2019.

The 2018 Auditor's Governing Letter to the Board has been finalized with the auditors and presents recommendations continued from the 2016 and 2017 audits and those identified during the 2018 audit. An electronic copy of the 2018 Auditor's Letter to the Board was delivered to the County Manager, Assistant County Manager and the Board on August 23, 2019. Departments with recommendations have responded to the auditor's comments and their responses are presented in the 2018 letter as "Management's Response".

VI. LEGAL ISSUES:

N/A

VII. CONFLICTS OR ENVIRONMENTAL ISSUES:

N/A

VIII. SUMMARY AND OTHER OPTIONS:

N/A

IX. LIST OF ATTACHMENTS:

Routt County 2018 Financial and Compliance Report
2018 Auditor's Governing Letter to the Board