

Staff Report

Subject: Audit Calendar for FY 2023
Author: Mark W. Barnes, Finance Director
Department: Finance
Meeting Date: 10/17/23
Item Description: Audit Calendar for FY 2023

Summary Recommendation:

Informational Only

Executive Summary/Background:

Since FY 2013 Lanier, Deal, Proctor & Bloser (formerly Lanier, Deal & Proctor) has provided audit services of the County's Financial Statements.

1. Each fiscal year an audit is conducted.
2. This audit is conducted in order to meet state and federal requirements of the county, to ensure the financial statements of the county are presented fairly in all material aspects and are in conformity with generally accepted accounting principles known as GAAP.
3. The auditors work includes items such as review of internal controls, review of recorded financial transactions, review of compliance related issues and examination and testing in order to express an opinion of these.
4. We set the audit calendar as a guideline for the audit process to ensure that the audit is completed timely.

Alternatives for Commission to Consider:

Informational Only

Recommended Alternative:

Informational Only

Department Review: *(list departments)*

Finance

Funding Source:

General fund

Attachments:

1. Audit calendar FY 2023