



STATE OF NEVADA
DEPARTMENT OF TAXATION

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January 31, 2024

Sean Richardson
City Clerk/Treasurer
City of Fallon
55 W. Williams Avenue
Fallon, Nevada 89406

Re: Annual Audit Report Fiscal Year 2022/23

Dear Mr. Richardson:

Pursuant to NRS 354.6245, the Department of Taxation is charged with the review of all annual audits to determine their compliance with statutes and/or regulations. The Department must also identify all violations of statute and/or regulations reported therein. Your audit meets the provisions required in NRS 354.624 and NRS 354.6241.

In our review of your audit, we identified a violation of NRS 354.626 that was noted by your auditor on page 44. The following have funds have an excess of expenditures over Budgeted Appropriations:

Convention Tourism Authority Fund, Community Support Function	\$208,805
Water Treatment Enterprise Fund, Water Treatment Function	\$126,382
Public Works Internal Service Fund, Public Works Function	\$ 36,344

Within 60 days after delivery of the annual audit to the local government, the governing body shall advise the department what action has been taken to prevent recurrence of violation of law or regulation and to correct each continuing violation.

If you should have any questions, please contact me at (775) 684-2065 or e-mail me at kgrahmann@tax.state.nv.us.

Sincerely,

Kellie Grahmann
Budget Analyst II
Local Government Finance