



County of Santa Cruz Board of Supervisors

Agenda Item Submittal

From: Auditor-Controller-Treasurer-Tax-Collector

Subject: County of Santa Cruz Single Audit Report (Year Ending 6/30/24)

Meeting Date: May 6, 2025

Formal Title: Accept and file the Single Audit Report for the fiscal year ended June 30, 2024

Recommended Actions

Accept and file the Single Audit Report for the fiscal year ended June 30, 2024.

Executive Summary

The Single Audit is a separate audit process performed to ensure all recipients of federal funds comply with federal grant requirements.

Discussion

In accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the audit requirements of Title 2, U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), we have completed the Single Audit Report for the fiscal year ended June 30, 2024.

This report was audited by the County's independent audit firm of Brown Armstrong, Certified Public Accountants. The report was presented to the Audit Committee for review and acceptance on April 16, 2025. The Single Audit Report is on file with the Clerk of the Board and is available on the Auditor-Controller's web page.

Financial Impact

This has no financial impact on the County. It provides financial information for the public, rating agencies and other interested Federal and State agencies.

Strategic Initiatives

Operational Plan - Operational Excellence

Submitted By:

Edith Driscoll, Auditor-Controller-Treasurer-Tax Collector

Recommended By:

Carlos J. Palacios, County Executive Officer

Artificial Intelligence Acknowledgment:

Artificial Intelligence (AI) did not significantly contribute to the development of this agenda item.