



WASHOE COUNTY

Integrity Communication Service
www.washoecounty.gov

STAFF REPORT

BOARD MEETING DATE: March 10, 2026

DATE: Friday, March 06, 2026
TO: Board of County Commissioners
FROM: Cathy Hill, Comptroller
(775) 328-2563, chill@washoecounty.gov
THROUGH: Abigail Yacoben, Chief Financial Officer
(775) 325-8243, Ayacoben@washoecounty.gov
SUBJECT: Recommendation to acknowledge receipt of the Washoe County Schedule of Expenditures of Federal Awards (SEFA), auditor's report, and report on internal control for the fiscal year ended June 30, 2025 as presented; and, authorize the Comptroller to proceed with distribution of the SEFA for public record, as required by law. (All Commission Districts.) FOR POSSIBLE ACTION

SUMMARY

The purpose of this agenda item is to present for acknowledgement the County's annual schedule of expenditures of federal awards (SEFA) report and audit results, per Nevada Revised Statutes (NRS) 354.624.

Washoe County Strategic Objective supported by this item: Stewardship of our Community.

PREVIOUS ACTION

December 16, 2025 – Agenda item 8.A.1 – Annual Comprehensive Financial report for the fiscal year ended June 30, 2025, was presented to the BCC.

Due to the Federal Governments late release this year of the Federal Compliance guidelines that impacted the auditing of the SEFA, only the FY25 Annual Comprehensive Financial Report was presented to the board on December 16, 2025.

This SEFA report and audit results are presented for the Board's acknowledgement annually, as is required by law, and have been accepted each year. The previous fiscal year's SEFA report along with the Annual Comprehensive Financial Report (ACFR) was presented on December 10, 2024. Due to the Federal Governments late release this year of the Federal Compliance guidelines that impacted the auditing of the SEFA, only the FY25 Annual Comprehensive Financial Report was presented to the board on December 16, 2025.

AGENDA ITEM # _____

BACKGROUND

NRS 354.624 requires the County to issue an annual report on its expenditures of federal money for the fiscal year. The Schedule of Expenditures of Federal Awards (SEFA) must be audited in accordance with generally accepted auditing standards in the United States, including findings on compliance with statutes and regulations, and an expression of opinion on the financial statements. The audit must be conducted by a certified public accountant.

The reports, opinion and findings of the auditor contained in the SEFA must be presented at a meeting of the County Board of Commissioner held not more than 30 days after the report is submitted and filed as public record with (a) the County Clerk and (b) the Department of Taxation.

The Washoe County Schedule of Expenditures of Federal Awards (SEFA) has been audited by Eide Bailly, LLC, who has issued an unmodified opinion thereon.

This SEFA report and audit results are presented for the Board's acknowledgement annually, as is required by law, and have been accepted each year. The previous fiscal year's SEFA report along with the Annual Comprehensive Financial Report (ACFR) was presented on December 10, 2024. Due to the Federal Government's late release this year of the Federal Compliance guidelines that impacted the auditing of the SEFA, only the FY25 Annual Comprehensive Financial Report was presented to the board on December 16, 2025.

The SEFA is presented by the Washoe County Comptroller's Department under the direction of the Comptroller, Cathy Hill. The dedicated efforts of the entire staff comprised of Accounting Managers Bob Andrews, and Jelena Williams, CPA, Senior staff of Asta Dominguez, CPA, Rebecca Mosher, Susan O'Haro, Cris Shimkovsky, CPA and Kimberly Dornberger, CPA. Accounting staff of Joyce Garrett, Na Na Huang, Michelle Glodt-Mikoliczyk and support staff of Victoria Stebbins.

FISCAL IMPACT

There is no fiscal impact for acknowledging receipt of the Schedule of Expenditures of Federal Awards (SEFA).

RECOMMENDATION

Recommendation to acknowledge receipt of the Washoe County Schedule of Expenditures of Federal Awards (SEFA), auditor's report, and report on internal control for the fiscal year ended June 30, 2025 as presented and authorize the Comptroller to proceed with distribution of the SEFA for public record, as required by law.

POSSIBLE MOTION

Should the Board agree with staff's recommendation, a possible motion would be, "Move to acknowledge receipt of the Washoe County Schedule of Expenditures of Federal Awards (SEFA), auditor's report, and report on internal control for the fiscal year ended

June 30, 2025 as presented and authorize the Comptroller to proceed with distribution of the SEFA for public record, as required by law.”