



**GOULD KILLIAN
CPA GROUP, P.A.**

CERTIFIED PUBLIC ACCOUNTANTS

ALLEGHANY COUNTY
2019 Annual Financial Report

Audit Summary

STATUS OF OUR AUDIT

- The *objective* of an audit is to provide *reasonable* – not absolute - assurance that financials are fairly stated and the County is in compliance with major program requirements. An audit includes examining evidence on a test basis to support the amounts and disclosures in the financial statements, using professional judgment, and evaluating management’s accounting policies and estimates.
- The financial statements are the responsibility of management. We issued an unmodified opinion on the financial statements.
- Compliance is the responsibility of management. We issued an unmodified opinion on compliance.



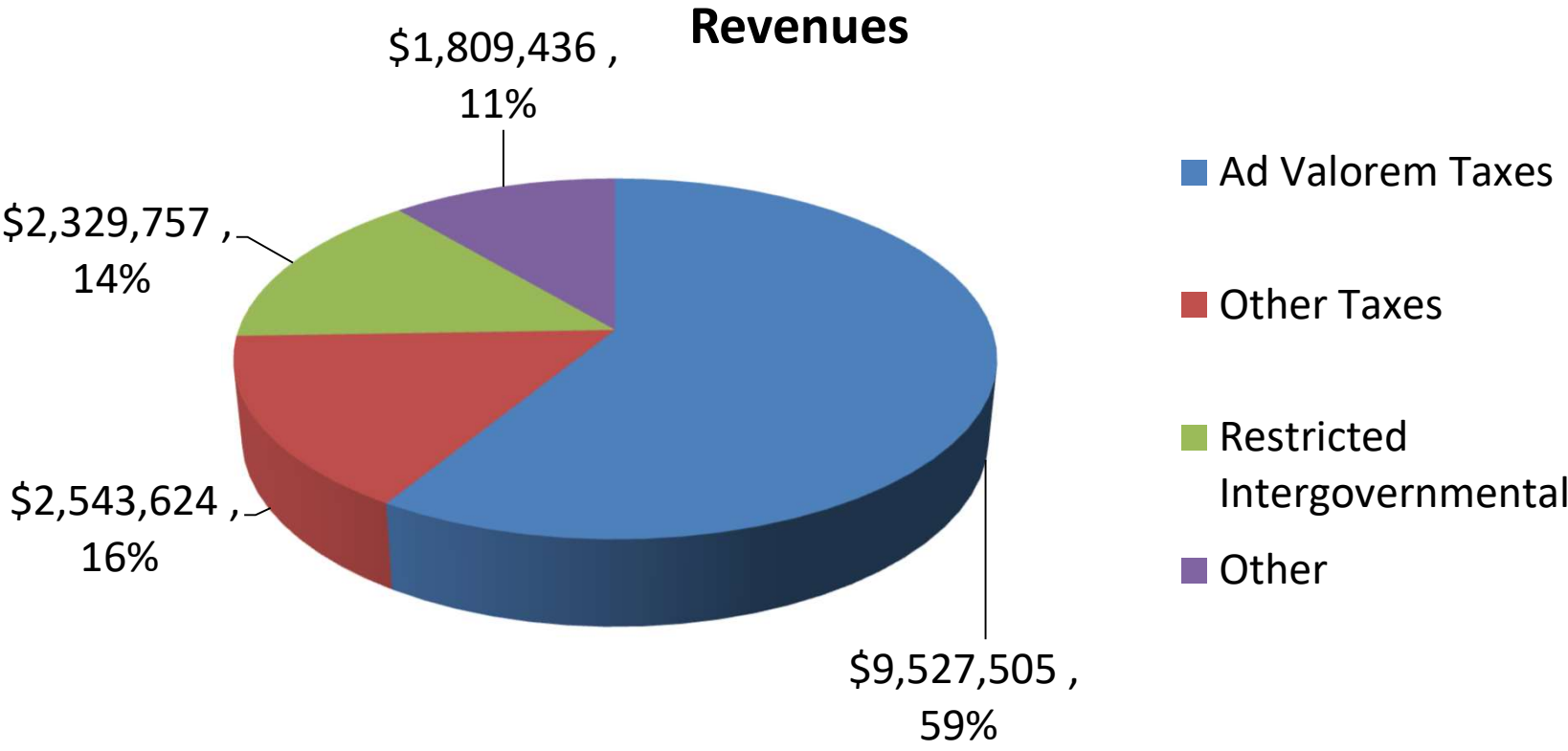
Audit Summary

INTERNAL CONTROL OVER FINANCIAL REPORTING

- Internal controls are the responsibility of management and those charged with governance. The purpose of an audit is not to evaluate the effectiveness of internal controls. We do not audit internal controls and do not express an opinion on them.
- As part of our audit, we obtain a limited understanding of internal controls in order to plan and perform our audit. We communicated findings noted during the performance of our audit in both the financial statement package and our letter to the board.

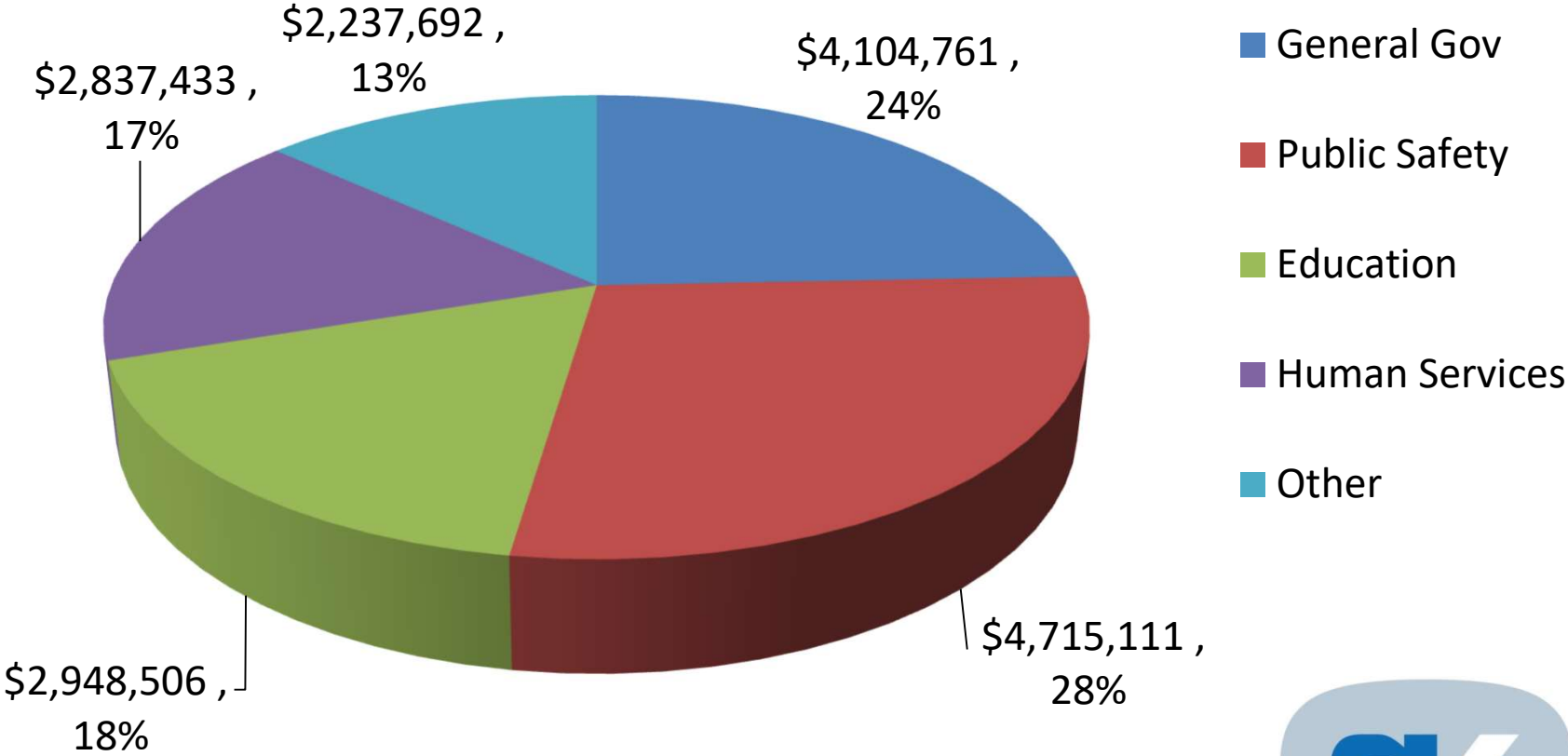


General Fund Summary



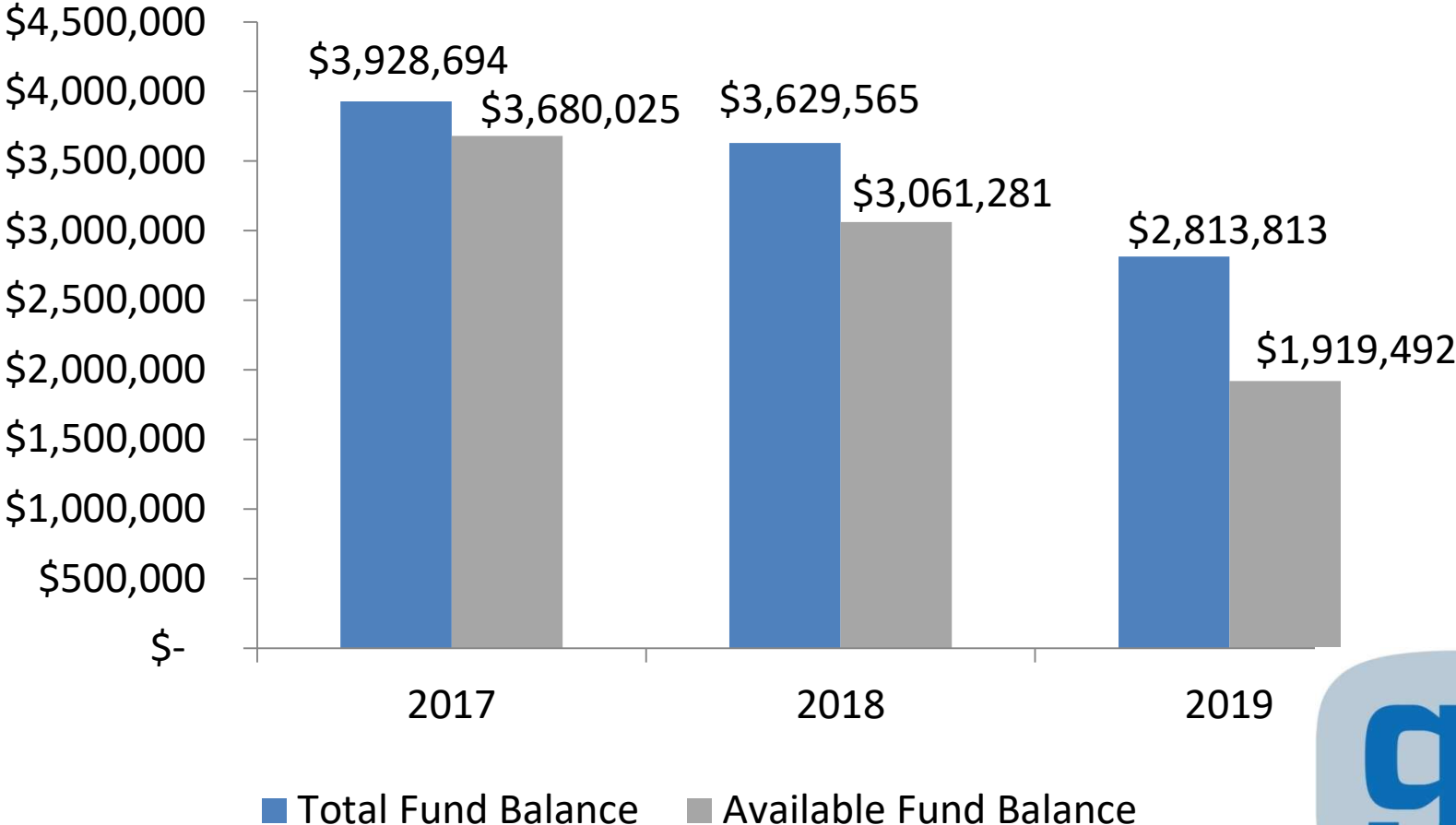
General Fund Summary

Expenditures



General Fund Summary

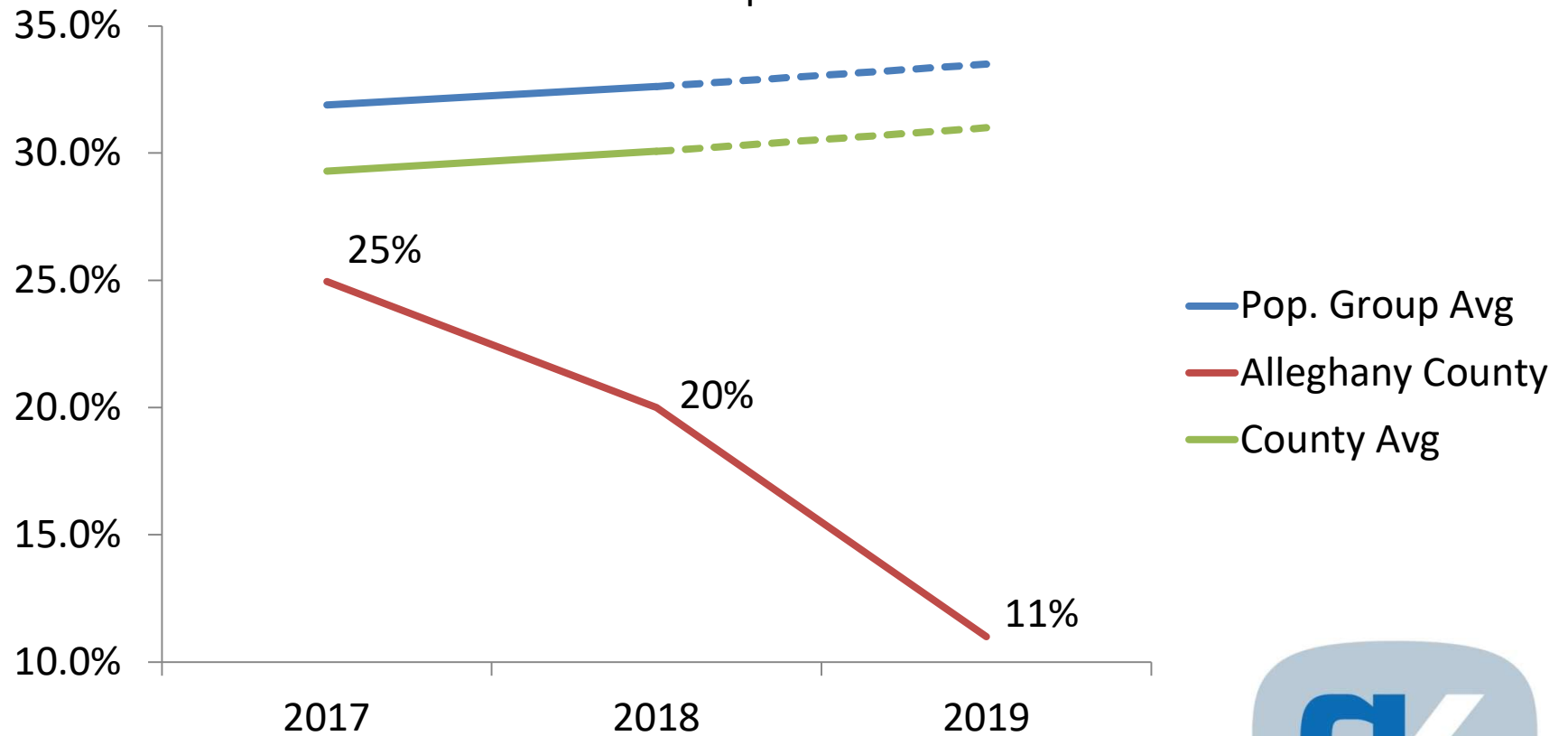
Fund Balance Available



General Fund Summary

Fund Balance Available

As a % of Net Expenditures





**GOULD KILLIAN
CPA GROUP, P.A.**

CERTIFIED PUBLIC ACCOUNTANTS

ALLEGHANY COUNTY
2019 Annual Financial Report