



A photograph of a large glacier flowing through a mountain valley. The glacier is white and blue, surrounded by dark green forest and brown rocky slopes. In the foreground, there are evergreen trees. A white outline of the state of Alaska is overlaid on the image, centered over the glacier. The text "ELGEE REHFELD MERTZ" is written in a serif font, with "CERTIFIED PUBLIC ACCOUNTANTS" in a smaller font below it. The CPA logo is in the bottom right corner, and the tagline "The CPA. Never Underestimate The Value." is at the very bottom right.

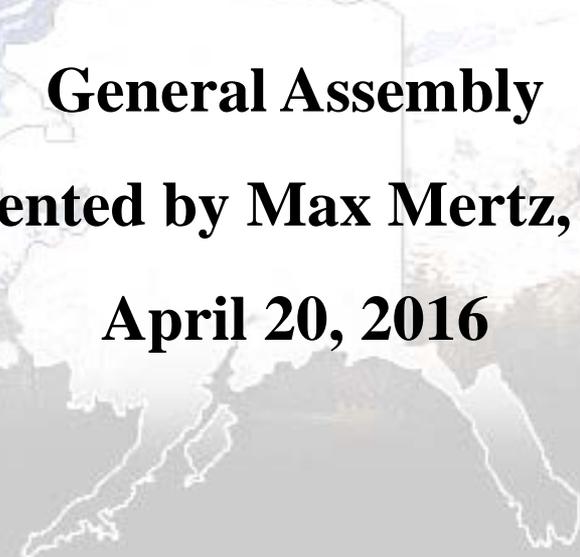
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Central Council of the Tlingit and Haida Indian Tribes of Alaska



**Audit Presentation to the
General Assembly**

Presented by Max Mertz, CPA

April 20, 2016



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Financial Statements and Compliance Audits as of and for the year ended December 31, 2015:

Standards Applied:

- **Generally Accepted Auditing Standards**
- **Government Auditing Standards**
- **Federal Uniform Guidance**
- **State of Alaska Audit Guide and Compliance Supplement for State Single Audits**



Financial Statement Opinions:

- **Unmodified (clean) opinions**
- **Opinions are on the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information**

Financial Statements Overview



Total Assets	\$41,711,826
Total Liabilities	<u>\$14,059,959</u>
Total Net Position (equity)	<u>\$27,651,867</u>
Total Revenues	<u>\$37,024,682</u>
Total Expenses	<u>\$24,581,064</u>



Government Auditing Standards

- **No material weaknesses or significant deficiencies noted**
- **No noncompliance material to the financial statements noted**

Federal Grants

- **Opinions – Unmodified (clean)**
- **No program findings reported**
- **Total amount expended \$20,646,349**
- **Major Programs:**
 - **TANF**
 - **Head Start**
 - **Tribal Child Support Enforcement**
 - **CCDF**



State Grants

- **Opinions – Unmodified (clean)**
- **No program findings reported**
- **Total expended \$4,211,217**
- **Major Programs:**
 - **TANF**
 - **Head Start**
 - **Village Public Safety Officer Program**
 - **Rural Social Services**



Audit Process

- **Considerable work by staff to prepare for the audit**
- **No significant difficulties encountered during the audit**
- **We assist CCTHITA by preparing the financial statement draft but management retains responsibility and final approval**



We met with the Audit Committee to review results of the audit on April 19th.

- **Reviewed audit reports**
- **Reviewed Letter to the Council**
- **Reviewed financial statements**



- **Corrine Garza, Theresa Belton, finance department and program staff were very courteous and helpful.**
- **Honored to serve Central Council!**



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