

# CLARK COUNTY BOARD OF COMMISSIONERS

## AGENDA ITEM

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**Petitioner:** James C. Chrisley, Director of Aviation

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**Recommendation:**

**Receive and accept the audit report for the fiscal year 2025 prepared by Crowe LLP pertaining to the Clark County Department of Aviation Airport System. (For possible action)**

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**FISCAL IMPACT:**

Fund #:	N/A	Fund Name:	N/A
Fund Center:	N/A	Funded PGM/Grant:	N/A
Amount:	N/A		
Description:	Financial Audit Report Fiscal Year 2025		
Additional Comments:	N/A		

**BACKGROUND:**

NRS 354.624(1) requires that the annual audit of all findings of a local government be submitted to the governing body within five months after the close of the fiscal year or within the time period granted by the State of Nevada Department of Taxation (DOT).

Per NRS 354.624(6), the recommendation and the summary of the narrative comments contained in the audit report shall be read in full at a meeting of the governing body held not more than 30 days after the report is submitted. In accordance with these requirements, the report will be filed as a public record with the Clark County Clerk, the County Manager's Office, and the DOT.

For the Fiscal Year 2025, the Clark County Department of Aviation (DOA) received an unmodified audit opinion on its Annual Comprehensive Financial Report (ACFR). In addition, the DOA did not receive additional recommendations or comments to be addressed in the audit report.

These financial statements will also be included in the Combined Financial Statements for Clark County.

The firm of Crowe LLP, i.e., the DOA Airport System's external auditors, will present this report at the December 16, 2025, Clark County Board of County Commissioners meeting.

Cleared for Agenda

**12/16/2025**

File ID#

**25-3276**