

**CLEARWATER RESOURCE
CONSERVATION AND DEVELOPMENT
COUNCIL, INC.**
(a nonprofit organization)

**FINANCIAL STATEMENTS
AND ADDITIONAL INFORMATION**

Year Ended September 30, 2013

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INDEPENDENT AUDITORS' REPORT

To the Executive Committee
Clearwater Resource Conservation
and Development Council, Inc.
Moscow, Idaho

Report on the Financial Statements

We have audited the accompanying financial statements of Clearwater Resource Conservation and Development Council, Inc., Inc. (a nonprofit organization) which comprise the statements of financial position as of September 30, 2013, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Clearwater Resource Conservation and Development Council, Inc. as of September 30, 2013, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matter

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 21, 2014, on our consideration of Clearwater Resource Conservation and Development Council, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Clearwater Resource Conservation and Development Council, Inc.'s internal control over financial reporting and compliance.

Harris & Co. PLLC

Meridian, Idaho
March 21, 2014

**CLEARWATER RESOURCE CONSERVATION
AND DEVELOPMENT COUNCIL, INC**

STATEMENT OF FINANCIAL POSITION

September 30, 2013

ASSETS

CURRENT ASSETS

Cash	\$	264,753
Grants receivable		<u>25,056</u>
Total Assets	\$	<u>289,809</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$	76,883
Accrued liabilities		<u>3,233</u>
Total Current Liabilities		80,116

NET ASSETS

Unrestricted		70,278
Temporarily restricted		<u>139,415</u>
Total Net Assets		<u>209,693</u>
Total Liabilities and Net Assets	\$	<u>289,809</u>

See notes to financial statements.

**CLEARWATER RESOURCE CONSERVATION
AND DEVELOPMENT COUNCIL, INC**

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2013

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUE AND OTHER SUPPORT			
Grant revenue	\$ 0	\$ 870,970	\$ 870,970
Membership dues	<u>12,495</u>	<u> </u>	<u>12,495</u>
	12,495	870,970	883,465
Net assets released from restriction	<u>830,203</u>	<u>(830,203)</u>	<u>0</u>
Total Revenue	842,698	40,767	883,465
EXPENSES			
Program services			
Land management	756,787		756,787
Water management	14,095		14,095
Community improvement	<u>99</u>	<u> </u>	<u>99</u>
Total Program Services	770,981	0	770,981
Supporting Services			
Administration	<u>51,683</u>	<u> </u>	<u>51,683</u>
Total Expenses	<u>822,664</u>	<u>0</u>	<u>822,664</u>
Increase in Net Assets	20,034	40,767	60,801
NET ASSETS, Beginning of Year	<u>50,244</u>	<u>98,648</u>	<u>148,892</u>
NET ASSETS, End of Year	<u>\$ 70,278</u>	<u>\$ 139,415</u>	<u>\$ 209,693</u>

See notes to financial statements.

**CLEARWATER RESOURCE CONSERVATION
AND DEVELOPMENT COUNCIL, INC**

STATEMENT OF CASH FLOWS

For the Year Ended September 30, 2013

CASH FLOWS FROM OPERATING ACTIVITIES	
Increase in net assets	\$ 60,801
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Changes in operating assets and liabilities:	
Grants receivable	3,885
Accounts payable	42,598
Accrued expenses	<u>3,233</u>
Net Cash Provided by Operating Activities	<u>110,517</u>
Net Increase in Cash	110,517
CASH, Beginning of Year	<u>154,236</u>
CASH, End of Year	<u><u>\$ 264,753</u></u>

See notes to financial statements.

**CLEARWATER RESOURCE CONSERVATION
AND DEVELOPMENT COUNCIL, INC**

NOTES TO FINANCIAL STATEMENTS

September 30, 2013

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Clearwater Resource Conservation and Development Council, Inc. is a non-profit corporation. The Council's purpose is to provide leadership in building local collaborations for sustainable community and resource development that will improve the quality of life for residents of north-central Idaho.

Basis of Accounting

The accompanying financial statements of Clearwater Resource Conservation and Development Council, Inc. have been prepared on the accrual basis of accounting, in accordance with accounting principles generally accepted in the United States of America.

Basis of Presentation

The Council reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

Cash Equivalents

The Council considers all unrestricted, short-term, highly liquid investments purchased with a maturity of three months or less to be cash equivalents.

**CLEARWATER RESOURCE CONSERVATION
AND DEVELOPMENT COUNCIL, INC**

NOTES TO FINANCIAL STATEMENTS (Continued)

September 30, 2013

NOTE A - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Grant Awards and Contributions

Grant awards and contributions are recognized when the grantor or donor makes a promise to give to the Council that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor or grant restrictions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires or grant funds have been expensed under conditions of the grant, temporarily restricted net assets are reclassified to unrestricted net assets.

Accordingly, grant revenues are recorded when the associated grant funds have been expensed in accordance with the grant conditions and restriction. Funds received in excess of grant expenses are accounted for as deferred revenue until such time that allowable expenses have been incurred against those funds.

No allowance for doubtful accounts has been provided for the funding receivable. Such receivables are due from various government and quasi-governmental grantors and no default on such receivables has been experienced during the years of operation of the Council.

Fair Value

The Council uses fair value for reporting financial assets and liabilities. A hierarchy for reporting the reliability of input measurements is used to assess fair value for all assets and liabilities. Fair value is defined as the selling price that would be received for an asset, or paid to transfer a liability, in the principal or most advantageous market on the measurement date. The hierarchy established prioritizes fair value measurements based on the types of inputs used in the valuation technique. Certain financial instruments are carried at cost on the balance sheet, which approximates fair value due to their short term, highly liquid nature.

**CLEARWATER RESOURCE CONSERVATION
AND DEVELOPMENT COUNCIL, INC**

NOTES TO FINANCIAL STATEMENTS (Continued)

September 30, 2013

NOTE A - SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes

The Council is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and comparable state law. Accordingly, no provision for income taxes is made in the financial statements.

Uncertain Tax Positions

The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, the Council may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50 percent likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities for fiscal years 2013.

The Council files Form 990 in the U.S. federal jurisdiction. The Council is generally no longer subject to examination by the Internal Revenue Service for years before 2010.

Functional Allocation of Expense

The cost of providing the various programs and other activities has been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Administrative expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Council.

Subsequent Events

The Council has evaluated subsequent events through March 21, 2014, which is the date the financial statements were available to be issued.

**CLEARWATER RESOURCE CONSERVATION
AND DEVELOPMENT COUNCIL, INC**

NOTES TO FINANCIAL STATEMENTS (Continued)

September 30, 2013

NOTE B - TEMPORARILY RESTRICTED NET ASSETS

At September 30, 2013 temporarily restricted net assets consisted of the following:

Water management grants	\$ 8,083
Land management grants	131,009
Community development grants	<u>323</u>
	<u>\$ 139,415</u>

NOTE C - ECONOMIC DEPENDENCE

The Council received a major portion of the current year revenues from government awards. The Council is dependent on the continuance of such grants for its existence at current program levels. The Council's management is of the opinion that it will continue to operate if some of the funding sources are no longer available.

NOTE D - CONTINGENCIES

The Council receives a portion of its revenues from government grants and contracts, all of which are subject to audit by the federal government. The ultimate determination of amounts received under these programs generally is based upon allowable costs reported to and audited by the government. Until such audits have been completed and a final settlement reached, there exists a contingency to refund any amount received in excess of allowable costs. Management is of the opinion that no material liability will result from such audits.

NOTE E - RELATED PARTIES

The president of the Council, Tera King, is employed by Northwest Management. During 2013, the Council paid Northwest Management \$76,204 for management expenses.

The secretary of the Council, Ivy Dickinson, is the Executive Director of Idaho Firewise. During 2013, Ms. Dickinson received \$49,669 from the Council for consulting and other miscellaneous expenses.

ADDITIONAL INFORMATION



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Executive Committee
Clearwater Resource Conservation
and Development Council, Inc.
Moscow, Idaho

We have audited, in accordance with the 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, the financial statements of Idaho Clearwater Resource Conservation and Development Council, Inc. (a nonprofit organization) which comprise the statement of financial position as September 30, 2013, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 21, 2014.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Clearwater Resource Conservation and Development Council, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Clearwater Resource Conservation and Development Council, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the purpose described in the first paragraph of this section and was not designed to identify any deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Clearwater Resource Conservation and Development Council, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

This report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Harris & Co. PLLC

Meridian, Idaho
March 21, 2014

**CLEARWATER RESOURCE CONSERVATION
AND DEVELOPMENT COUNCIL, INC**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2013

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
U.S. DEPARTMENT OF THE INTERIOR Bureau of Land Management Communities at Risk Program	15.228	\$ 116,305
U.S. DEPARTMENT OF AGRICULTURE FOREST SERVICE		
Collaborative Forest Restoration	10.679	562,027
Cooperative Forestry Assistance	10.664	56,631
Forest Health Protection	10.680	<u>5,341</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE FOREST SERVICE		623,999
NATIONAL ENDOWMENT FOR THE ARTS Promotion of the Arts Partnership Agreement	45.025	2,301
DEPARTMENT OF HOMELAND SECURITY Hazard Mitigation Grant	97.039	<u>14,182</u>
Total Expenditures of Federal Awards		<u>\$ 756,787</u>

See accompanying note to schedule of expenditures of federal awards.

**CLEARWATER RESOURCE CONSERVATION
AND DEVELOPMENT COUNCIL, INC**

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended September 30, 2013

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Clearwater Resource Conservation and Development Council, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles For Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.



Harris & Co. PLLC

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Helping our clients make sense of a changing and complex world

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Executive Committee
Clearwater Resource Conservation
and Development Council, Inc.
Moscow, Idaho

Report on Compliance for Each Major Federal Program

We have audited Clearwater Resource Conservation and Development Council, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Clearwater Resource Conservation and Development Council, Inc.'s major federal programs for the year ended September 30, 2013. Clearwater Resource Conservation and Development Council, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Clearwater Resource Conservation and Development Council, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Clearwater Resource Conservation and Development Council, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each federal program. However, our audit does not provide a legal determination of Clearwater Resource Conservation and Development Council, Inc.'s compliance.

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Opinion on Each Major Federal Program

In our opinion, Clearwater Resource Conservation and Development Council, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2013.

Report on Internal Control over Compliance

Management of Clearwater Resource Conservation and Development Council, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Clearwater Resource Conservation and Development Council, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstance for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Clearwater Resource Conservation and Development Council, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Meridian, Idaho
March 21, 2014

Harris & Co. PLLC

**CLEARWATER RESOURCE CONSERVATION
AND DEVELOPMENT COUNCIL, INC**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2013

SECTION I - SUMMARY OF AUDIT RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weakness identified? _____ yes X no
- Significant deficiencies identified that are not considered to be material weaknesses? _____ yes X none reported

Noncompliance material to the financial statements noted? _____ yes X no

Federal Awards

Internal control over major programs:

- Material weakness identified? _____ yes X no
- Significant deficiencies identified that are not considered to be material weaknesses? _____ yes X none reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? _____ yes X no

Identification of major programs:

<u>Federal Agency</u>	<u>Program Description</u>	<u>CFDA Number</u>
U.S. Department of Agriculture	Collaborative Forest Restoration	10.679

Dollar threshold used to distinguish between type A and type B programs: \$ 300,000

Auditee qualified as a low-risk auditee? _____ yes X no

**CLEARWATER RESOURCE CONSERVATION
AND DEVELOPMENT COUNCIL, INC**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)

For the Year Ended September 30, 2013

SECTION II – FINDINGS – FINANCIAL STATEMENT FINDINGS

No findings related to the financial statements were noted which would be required to be reported under generally accepted government auditing standards (GAGAS).

SECTION II – FINDINGS – FINANCIAL STATEMENT FINDINGS

No findings related to the federal awards were noted which would be required to be reported under generally accepted governmental auditing standards (GAGAS).

**CLEARWATER RESOURCE CONSERVATION
AND DEVELOPMENT COUNCIL, INC**

SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended September 30, 2013

The Council has had a review in prior years and their first audit was for September 30, 2013; therefore, there are no prior audit findings.