



INDEPENDENT AUDITING SERVICES

RS-26-101

July 7, 2026

Audit Firm Selection Background

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- ❑ City Charter and the Financial Governance Policy requires City Council to designate a Certified Public Accountant to perform the City's annual audit
- ❑ City's Financial Governance Policy requires the City to request proposals every five years from qualified firms
- ❑ City Council awarded the auditing services agreement to Pattillo, Brown & Hill, LLP on August 16, 2022

Audit Firm Selection Background (cont'd)

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- Initial agreement was for the audit of fiscal years 2022 and 2023, with the option to renew for three additional fiscal years.
 - ▣ FY 2026 is the third of the additional three subsequent fiscal year option
- FY 2026 estimated audit cost is \$181,000

Annual Audit Process Timeline

Jul-Sep

- Interim Audit
- Interviews and internal controls.
- Samples Testing
- **Sep 30 - Fiscal Year Ends**

Oct-Dec

- Final invoices and year-end accruals
- Revenue Accruals
- Account Recons
- Year-end schedules

Jan-Feb

- Final Audit Fieldwork
- Additional Sample Testing
- Review Recons
- Draft Final Report

Mar

- Review Final Reports
- Audit Committee Meeting
- Council Acceptance
- ACFR filed with City Secretary

Recommendation

The Audit Committee and staff recommend that the City Council renew the agreement with Pattillo, Brown & Hill, LLP to provide auditing services for the fiscal year ending September 30, 2026.