

Resolution

City of Ballwin, Missouri

INTRODUCED BY

ALDERMEN FINLEY, JUDD, GRAY, KELLING, FLEMING, WEAVER, SIEGEL, LEHMKUHL

A RESOLUTION OF THE BOARD OF ALDERMEN DESIGNATING AZAVAR AUDIT SOLUTIONS, INC. AS THE AUTHORIZED AGENT OF THE BOARD OF ALDERMEN TO INVESTIGATE AND AUDIT COMPLIANCE WITH THE CITY'S GAS UTILITY LICENSE TAX UNDER BALLWIN CODE §§ 14-231 TO 14-235

WHEREAS, the City of Ballwin, Missouri (the "City") levies a license or occupational tax equal to seven percent (7%) of the gross receipts derived from the business of supplying or furnishing gas or gas service or power within the City, pursuant to Ballwin Code of Ordinances Chapter 14, Article V, Division 3 (§§ 14-231 to 14-235) (the "Gas Utility Tax Ordinance"); and

WHEREAS, Ballwin Code § 14-233 authorizes the City Finance Officer and such other persons as may be designated by the Board of Aldermen from time to time to investigate the correctness and accuracy of the gross-receipts statements filed under the Gas Utility Tax Ordinance, and to have access at all reasonable times to the books, documents, papers, and records of any person making such a statement; and

WHEREAS, the Board of Aldermen desires to designate a qualified outside firm to conduct such investigation and audit with respect to Spire Missouri Inc. ("Spire"), as successor-in-interest to the gas utility serving the City, for the period January 1, 2021 through December 31, 2025 (the "Audit Period"); and

WHEREAS, Azavar Audit Solutions, Inc. ("Azavar") is a qualified municipal revenue audit firm and the City desires to designate Azavar as the Board of Aldermen's authorized agent for this purpose;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF BALLWIN, SAINT LOUIS COUNTY, MISSOURI AS FOLLOWS:

1. The Board of Aldermen hereby designates and authorizes Azavar Audit Solutions, Inc. as the Board's authorized agent, pursuant to Ballwin Code § 14-233, to investigate and audit Spire's compliance with the Gas Utility Tax Ordinance for the Audit Period.
2. In furtherance of this designation, Azavar is authorized to access at all reasonable times the books, documents, papers, and records of Spire pertaining to the gas utility license tax; to request and receive such records in electronic form as the audit reasonably requires; to communicate directly with Spire on the City's behalf regarding the audit; and to prepare and present findings, assessments, and remediation recommendations to the City.
3. The City Finance Officer is authorized to execute a Letter of Agency and such other documents as are reasonably necessary to effectuate this designation, consistent with the authority granted by this Resolution.

4. This designation shall remain in effect until the audit and any resulting compliance proceedings are concluded, or until modified or revoked by the Board of Aldermen.
5. This Resolution shall be in full force and effect from and after its passage and approval.

PASSED AND APPROVED this ____ day of _____, 2026.

MARK R. STALLMANN, MAYOR

ATTEST: _____
CITY CLERK

