



City of Needles, California Request for City Council Action

☒ CITY COUNCIL ☒ NPUA

☒ Regular ☐ Special

Meeting Date: March 25, 2025

Title: NPUA FY 23 Audit Change Order

Background: On August 8, 2023 Vasquez & Company LLP was chosen for professional auditing services for the NPUA audit for FY 23 and FY 24. Due to City staff changes, delays in providing required documentation, consultant changes, additional audit analysis required, detailed analysis of prior audit required and multiple follow-up meetings needed, additional fees have been incurred.

Fiscal Impact: Increase in audit fees of \$20,000. This amount is already included in the FY 24 budget.

Environmental Impact: n/a

Recommended Action: Approve change order increasing the FY 23 NPUA audit fees by \$20,000. New total amount not to exceed \$55,353.

Submitted By: Barbara DiLeo, Finance Department

City Manager Approval: Patrick J. Martinez

Date: 3/19/2025

Other Department Approval (when required): _____

Date: _____

Approved: ☐

Not Approved: ☐

Tabled: ☐

Other: ☐