



## City of Needles, California Request for Commission Action

☐ CITY COUNCIL ☒ BOARD OF PUBLIC UTILITIES ☒ Regular ☐ Special

**Meeting Date:** April 1, 2025

**Title:** Presentation by Vasquez & Company LLP of the NPUA audit report for the fiscal year ended June 30, 2023

**Background:** At the request of the Utility Board, all audit findings are to be presented prior to final acceptance of the audit report.

Vasquez & Company LLP has completed the audit of the Needles Public Utility Authority (NPUA) for the fiscal year ended June 30, 2023. The audit was conducted in accordance with generally accepted auditing standards and Government Auditing Standards.

Roger Martinez, the engagement partner, will present the results of the audit via teleconference.

**Summary of Audit Results:**

- Audit Opinion: Unmodified ("clean") opinion. The financial statements fairly present the financial position and results of operations of NPUA.
- Internal Controls:
  - No material weaknesses were identified.
  - One significant deficiency was noted in internal controls over inventories, specifically related to inventory withdrawals, purchases, and unit cost updates.
- Compliance: No instances of noncompliance were reported.

**Attachments:**

1. FY 2022/23 Audit Results Presentation (Vasquez & Company LLP)
2. FY 2022/23 Audit Report – Needles Public Utility Authority

**Fiscal Impact:** None

**Environmental Impact:** n/a

**Recommended Action:** Discussion only. No formal action requested at this time.

**Submitted By:** Barbara DiLeo, Acting Director of Finance

**City Manager Approval:** Patrick J. Martinez

**Date:** 3/25/2025

**Other Department Approval (when required):** \_\_\_\_\_

**Date:** \_\_\_\_\_

Approved: ☐

Not Approved: ☐

Tabled: ☐

Other: ☐

Agenda Item: \_\_\_\_\_