



# City of Needles, California Request for Commission Action

CITY COUNCIL  BOARD OF PUBLIC UTILITIES  Regular  Special

**Meeting Date:** January 20, 2026

**Title:** Presentation by Vasquez & Company LLP of the NPUA audit report for the fiscal year ended June 30, 2024

**Background:** The Utility Board has requested that all audit report findings be presented to the Board, prior to the final audit report being accepted.

The fiscal year 2023/24 NPUA audit report has been completed by Vasquez & Company LLP. The audit report will be presented via teleconference.

Attached are the 2024 Financial Audit Results Presentation materials, and audit report for the fiscal year ended June 30, 2024.

**Fiscal Impact:** None

**Environmental Impact:** n/a

**Recommended Action:** Discussion only.

**Submitted By:** Mark DeMay, Director of Finance and Administrative Services

**City Manager Approval:** Patrick J. Martinez Date: 1/14/2026

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

Approved: <input type="checkbox"/>	Not Approved: <input type="checkbox"/>	Tabled: <input type="checkbox"/>	Other: <input type="checkbox"/>
			Agenda Item: _____