



City of Needles

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Mayor, Janet Jemigan
Vice Mayor Ellen Campbell
Councilmember Tona Belt
Councilmember Jamie McCorkle
Councilmember JoAnne Pogue
Councilmember Henry Longbrake
Councilmember Larry Ford

City Manager Patrick Martinez

January 29, 2026

Local Government Reporting Section – City
California State Controller's Office
3301 C. Street, Suite 700
Sacramento, CA 95816

RE: Single Audit Report (SAR) Package Exemption Letter – Fiscal Year 2023-2024

The City of Needles, California, has reviewed its financial activity for the fiscal year ended June 30, 2024. Based on this review, the City did not expend \$750,000 or more on federal awards during the fiscal year. Accordingly, the City does not meet the threshold requirement under 2 CFR Part 200, Subpart F (Uniform Guidance) for a Single Audit and is therefore exempt from this reporting requirement for the referenced period.

We further note that the Housing Authority of the City of Needles, a component unit of the City, has independently prepared and submitted its Single Audit report to the Federal Audit Clearinghouse (FAC) in compliance with applicable federal requirements.

This letter is issued to formally notify the State Controller's Office of the City's exempt status for the fiscal year ended June 30, 2024. Please retain this correspondence as part of the City's official records.

Respectfully,

Mark C. DeMay, CGFM

Director of Finance and Administrative Services
City of Needles