FY2025 External Audit Contract Amendment

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Audit Status Update

Fiscal Year 2025 Audit

- **Original audit deadline: December 31**
- **Audit is substantially complete**
  - Fieldwork complete, ACFR drafted, draft audit presented to Audit Committee
- **Pending completion: Single Audit**
  - Federal compliance updates delayed due to federal shutdown
    - Final 2025 guide released on November 25
    - Auditor will determine need for additional review

Extended audit deadline: February 12, 2026

- State allowing extension to match days federal government closed
- Must submit contract amendment by January 1

Audit Timeline Update

Fiscal Year 2025 Audit

- **Nov 25:** Final 2025 federal compliance guide released
  - Additional auditor review TBD
- **Dec 2:** Draft audit accepted by Audit Committee
- **Dec 31**: Original State audit deadline
- **Jan 2026**: Planned audit completion and presentation to BOCC
- **Feb 12, 2026:** Extended State audit deadline due to federal shutdown

Requests for Board Action

- Approve extension of the fiscal year 2025 audit contract through February 12, 2026