



Staff Report

TO: City Council
FROM: Lisa Leach, CPA, Assistant Finance Director
DATE July 15, 2025
SUBJECT: Acceptance of the City of Beaumont 2024 Single Audit Report on Federal Awards

Description Results and acceptance of the Fiscal Year End June 30, 2024, Audit on Federal Awards.

Background and Analysis:

The **Single Audit Report for the year ended June 30, 2024**, was conducted in accordance with Government Auditing Standards and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). The audit assesses internal financial controls, compliance with federal grant requirements, and expenditures related to federal funding received by the City of Beaumont.

The audit was performed by Rogers, Anderson, Malody & Scott, LLP, an independent certified public accounting firm. Their findings confirm that the City's financial statements present a fair and accurate view of operations, with no material weaknesses in internal financial reporting and no material weaknesses in federal award administration.

Summary of Findings

The audit identified two compliance-related findings under **Assistance Listing Number 21.027 (Coronavirus State and Local Fiscal Recovery Funds)**:

1. **Finding 2024-001 – Reporting Requirement Noncompliance:** A quarterly report submission deadline was missed due to static scheduling falling on a weekend.
2. **Finding 2024-002 – Internal Controls Over Reporting:** While reporting deadlines were generally met, the City will strengthen tracking processes to ensure future compliance.

The City has already implemented corrective action measures to address these findings, ensuring timely future submissions and improved internal controls over grant reporting.

Fiscal Impact:

The cost of preparing the Single Audit Report totaled **\$6,340**, covering auditor fees. This cost was budgeted within the City's contractual services account 100-1225-7068-0000 for fiscal year 2024-2025.

The cost to prepare this report was \$250.

Recommended Action:

It is recommended that the City Council receive and file the Single Audit for the Fiscal Year ended June 30, 2024.

Attachments:

- A. Fiscal Year End June 30, 2024, City of Beaumont Single Audit Report on Federal Awards