



TRUCKEE MEADOWS FIRE PROTECTION DISTRICT STAFF REPORT

Board Meeting Date: May 5, 2026

DATE: April 17, 2026

TO: Truckee Meadows Fire Protection District Board of Fire Commissioners

FROM: Crystal Sublet, Chief Fiscal Officer
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THROUGH: Richard J. Edwards, Fire Chief
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SUBJECT: Recommendation for the Board to acknowledge receipt of the Truckee Meadows Fire Protection District's Single Audit Report, auditor's report on compliance and report on internal control over compliance for the fiscal year ended June 30, 2025, as presented, and authorize the District to proceed with the distribution of the Single Audit Report for public record, as required by law (All Commission Districts). FOR POSSIBLE ACTION

SUMMARY

The purpose of this agenda item is to present for acknowledgment Truckee Meadows Fire Protection District's (District) annual Schedule of Expenditures of Federal Awards (SEFA) report and audit results, per Nevada Revised Statutes (NRS) 354.624.

For the year ended June 30, 2025, under the Code of Federal Regulations, Title 2 Subtitle A, Chapter II, § 200.501 Audit requirements, the District was subject to an audit of federal awards, often referred to as the "Single Audit".

PREVIOUS ACTION

December 16, 2025, the Board of Fire Commissioners (Board) accepted the District's Audited Financial Statements for the fiscal year ended June 30, 2025, as presented; and approved the re-appropriation of \$28,112 in the General Fund, \$2,747,497 in the Capital Projects Fund and \$8,632 in the EMS Fund for purchase order encumbrances committed in fiscal year 2024-2025. The Board also authorized the District to proceed with distribution of the financial statements for public record, as required by law.

BACKGROUND

The Code of Federal Regulations (2 CFR Part 200) requires the District to obtain what is known as a single audit on its expenditure of federal money for the fiscal year when expenditures exceed \$750,000. The SEFA must be audited in accordance with generally accepted auditing standards

in the United States, including findings on compliance with statutes and regulations, and an expression of opinion on the financial statements. The audit must be conducted by a certified public accountant.

The auditor's reports, opinions, and findings contained in the Single Audit Report must be presented at a meeting of the Board of Fire Commissioners held not more than 30 days after the report is dated and filed as public record with the County Clerk and the Department of Taxation.

Due to the Federal Government's late release this year of the Federal Compliance guidelines that impacted the auditing of the SEFA, only the Fiscal Year 2024-2025 Audited Financial Statements were presented to the board on December 16, 2025.

This SEFA report and audit results are presented for the Board's acknowledgment annually, as is required by law, and have been accepted each year. The Truckee Meadows Fire Protection District does not qualify to have a Single Audit every year, but was required to have one for the year ended June 30, 2025.

The Truckee Meadows Fire Protection District's compliance with direct and material compliance requirements of major federal programs has been audited by Eide Bailly, LLC, who has issued a qualified and unmodified opinion, as indicated below.

Qualified and Unmodified Opinions:

Eide Bailly, external auditors, audited the District's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2025. The District's major federal programs are identified in the summary of the auditor's results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Coronavirus State and Local Fiscal Recovery Fund

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Coronavirus State and Local Fiscal Recovery Fund for the year ended June 30, 2025.

Unmodified Opinion on the Other Major Federal Program

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the other major federal program identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2025.

FISCAL IMPACT

There is no fiscal impact for acknowledging receipt of the Single Audit Report.

RECOMMENDATION

Staff recommends that the Board acknowledge receipt of the Truckee Meadows Fire Protection District's Single Audit Report, auditor's report on compliance, and report on internal control over compliance for the fiscal year ended June 30, 2025, as presented, and authorize the District to proceed with the distribution of the Single Audit Report for public record, as required by law.

POSSIBLE MOTION

Should the Board agree with the staff's recommendation, a possible motion would be:

"I move to acknowledge receipt of the Truckee Meadows Fire Protection District's Single Audit Report, auditor's report on compliance and report on internal control over compliance for the fiscal year ended June 30, 2025, as presented, and authorize the District to proceed with the distribution of the Single Audit Report for public record, as required by law."