



**TRUCKEE MEADOWS FIRE PROTECTION DISTRICT  
STAFF REPORT**

**Board Meeting Date: March 3, 2026**

**DATE:** February 17, 2025

**TO:** Truckee Meadows Fire Protection District Board of Fire Commissioners

**FROM:** Crystal Sublet, Chief Fiscal Officer  
Phone: (775) 326-6070 Email: [csublet@tmfpd.us](mailto:csublet@tmfpd.us)

**THROUGH:** Richard J. Edwards, Fire Chief  
Phone: (775) 328-6000 Email: [redwards@tmfpd.us](mailto:redwards@tmfpd.us)

**SUBJECT:** Recommendation to approve an agreement to retain Eide Bailly LLP to perform independent audit services for Truckee Meadows Fire Protection District for Fiscal Year 2025-2026 in the amount of \$94,000, plus a federal expenditure audit fee of \$14,100 per major program if required. Audit services are professional in nature and exempt from competitive bidding under NRS 332.115. This audit satisfies NRS 354.624, which requires each local government to provide for an annual audit of financial statements by a certified public accountant registered in the State of Nevada and to notify the state of this engagement by March 31 of each fiscal year. (All Commission Districts) **FOR POSSIBLE ACTION**

---

**SUMMARY**

Staff seeks approval of an agreement with Eide Bailly LLP to perform independent audit services for Fiscal Year 2025-2026 (FY25/26) for \$94,000, plus \$14,100 per major program if a federal expenditure audit (“Single Audit”) is required.

**PREVIOUS ACTION**

The Board has authorized retention of Eide Bailly LLP for audits from Fiscal Year 2015 through 2025.

**BACKGROUND**

For the FY25/26 audit, staff requests Board authorization to retain Eide Bailly LLP for an amount of \$94,000. Audit services are considered professional in nature and are exempt from competitive bidding under NRS 332.115. In compliance with NRS 354.624, each local government must provide for an annual audit of its financial statements by a Nevada-licensed certified public accountant and notify the state of this engagement by March 31 of each fiscal year.

The District has received federal grants and other federal funds that may require a Single Audit if federal expenditures exceed \$1,000,000. If required, the additional fee is \$14,100 per major

program, as determined by the auditor under federal guidelines. It is anticipated that at least one major program will require review for FY25/26.

**FISCAL IMPACT**

Audit services will be funded through the District's General Fund. The base audit fee is \$94,000, with additional fees of \$14,100 per major program if required. Most work will occur in Fiscal Year 2026-2027 and will be included in that budget. Any preliminary work before June 30, 2026, will be covered by the FY25/26 budget.

**RECOMMENDATION**

It is recommended that the Board of Fire Commissioners approve an agreement to retain Eide Bailly LLP to perform independent audit services for Truckee Meadows Fire Protection District for FY25/26 in the amount of \$94,000, plus a federal expenditure audit fee of \$14,100 per major program if required.

**POSSIBLE MOTION**

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

*"I move to approve an agreement to retain Eide Bailly LLP to perform independent audit services for Truckee Meadows Fire Protection District for Fiscal Year 2025-2026 in the amount of \$94,000, plus a federal expenditure audit fee of \$14,100 per major program if required."*