

HEBER PUBLIC UTILITY DISTRICT BOARD OF DIRECTORS

MEETING DATE: June 12, 2025

FROM: Madeline Dessert, General Manager

SUBJECT: Authorize Extension of Professional Services Agreement with Auditor for One Year

ISSUE:

Shall the Board of Directors Authorize the Extension of the Professional Services Agreement with Nigro & Nigro PC for one year?

DISCUSSION:

In December 2020, the District submitted a Request For Proposal for professional auditing services. After reviewing the submittals, the District selected the firm of Nigro & Nigro PC. Nigro & Nigro PC was engaged to perform the District's professional audit for three years. This term expired at the end of FY 2022/23 with a one (1) year extension FY 2023/2024.

As you know, the District received funding from State and Federal sources to complete our parks and recreation projects. This requires a "single audit" be completed. This is a separate audit that must be completed to ensure the funds received for the stated purpose were used appropriately. At this time, we do not expect that the District will be required to complete a single audit in Fiscal Year 2024/25.

Nigro & Nigro PC has performed 4 audits for the Heber Public Utility District. They are eligible to perform one additional audit before we must go out to bid to procure a new auditor. In January 2026 staff will begin the task for preparing a Request for Proposal for professional auditing services for Fiscal Year 2025/2026.

CONCLUSION:

As it is reasonable and prudent to retain the same auditors to complete the District's audit, staff recommends extending the professional services agreement with Nigro & Nigro PC for FY 2024/25.

Respectfully Submitted,

Madeline Dessert, General Manager