



City Council Staff Report

Subject: Fiscal Year 2024/25 Single Audit Report

Date: February 24, 2026

Submitted By: Angela Doyle, Senior Accountant
Diane Ahn, Accounting Officer
Daniel Choe, Administrative Services Deputy Director

Department: Administrative Services - Finance

Recommendation:

Adopt a Resolution of the City Council of the City of Rocklin Accepting and Approving the Single Audit Report for the Year Ended June 30, 2025.

Background:

The federal Single Audit Act of 1984, as amended in 1996, and the Uniform Guidance issued by the Federal Office of Management and Budget in 2014 established requirements for audits of states, local governments and Indian tribal governments that administer federal financial assistance programs. Pursuant to the Uniform Guidance, all non-federal government agencies and nonprofit organizations that expend \$750,000 or more in federal awards in a given fiscal year are required to undergo a Single Audit.

The City of Rocklin had federal award expenditures of \$1,325,093 during the fiscal year ended June 30, 2025; therefore, a Single Audit is required. This audit also includes reporting on expenditures to the City of Rocklin's Community Development Block Grant (CDBG) program, as well as funds allocated to subrecipients.

A Single Audit, conducted by the auditing firm Chavan & Associates, LLP, for the year ended June 30, 2025, has been completed. The Single Audit Report for the year ended June 30, 2025 has been prepared (Attachment 2). The audit found no internal control weakness or instance of non-compliance. Staff recommends that the City Council adopt a resolution (Attachment 1) to accept the Single Audit for the fiscal year ended June 30, 2025.

Fiscal Impact:

There is no direct fiscal impact to the General Fund from the staff recommendation.

ATTACHMENTS:

1. [Resolution](#)
2. [Resolution Exhibit A - FY 2024/25 Single Audit Report](#)