Weatherford City Council

AGENDA REPORT

Meeting Date:	March 24, 2026	**Staff Contact:**	Dawn Brooks, Assistant City Manager/CFO
Item Number:	2025-760-AR	**Phone:**	817-598-4130

SUBJECT: Consider and/or act upon acceptance of the annual audit report and the single audit report for the fiscal year ended September 30, 2025, as presented by Pattillo, Brown & Hill, L.L.P., Certified Public Accountants.

BACKGROUND/DISCUSSION

Chapter 103 of the Texas Local Government Code and Article VII, Sections 25 and 26 of the Weatherford City Charter require preparation of an annual financial statement in accordance with generally accepted accounting principles, and an audit of the City's financial records and accounts by an independent certified public accountant each fiscal year. The City Charter also requires a notice that such statements are available for public inspection to be published in the local newspaper within ten days after acceptance of the audit.

In accordance with applicable provisions of the Texas Local Government Code and the Weatherford City Charter, the firm of Pattillo, Brown & Hill, L.L.P., Certified Public Accountants, has completed the annual audit for the fiscal year ended September 30, 2025. Representatives of the firm will be available at the meeting to present their audit findings and review the Annual Comprehensive Financial Report (ACFR). Upon acceptance of the ACFR by the City Council, a public notice will be published in the Weatherford Democrat that the report is available for public inspection in the office of the Chief Financial Officer during normal working hours. A copy of the report will also be placed in the Weatherford Public Library as well as on the City's webpage.

In addition to the annual audit, Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) requires entities that expend in excess of $1,000,000 of federal funds in a fiscal year to receive an audit to obtain reasonable assurance about compliance with the types of compliance requirements that could have a direct and material effect on a major federal program. The firm of Pattillo, Brown & Hill, L.L.P., Certified Public Accountants, has completed the single audit for the fiscal year ended September 30, 2025. In the firm's opinion, the City has complied, in all material respects, with the compliance requirements of the Uniform Guidance that are applicable to each of its major federal programs for the year ended September 30, 2025.

Acceptance of the ACFR by City Council on March 24, 2026, will allow timely filing of the annual financial statement and auditor's opinion with the City Secretary in compliance with the 180-day filing requirement under Chapter 103 of the Texas Local Government Code. The filing deadline for the fiscal year ended September 30, 2025, is March 28, 2026.

FINANCIAL IMPACT

Acceptance of this item has no financial impact on the City of Weatherford.

SUGGESTED ACTION

Staff respectfully requests City Council consideration and acceptance of the annual audit report and the single audit report for the fiscal year ended September 30, 2025, as presented by Pattillo, Brown & Hill, L.L.P., Certified Public Accountants. Please note that this is not an approval, merely an acceptance of the audit.

ATTACHMENTS

- Annual Comprehensive Financial Report FY25
- Required Communication with Governance 2025.
- Single Audit Report 2025