

Agenda

Audit Subcommittee

January 7th, 2026

Awbrey Butte Conference Room, Bend City Hall, 2nd Floor
710 NW Wall, Bend, Oregon

MEETING FORMAT: In accordance with Oregon state law, this meeting is open to the public and can be accessed and attended in person or remotely.

In-person

Members of the public may attend in-person at Bend City Hall, Floor 2, Awbrey Butte Conference Room located at 710 NW Wall St, Bend, Oregon.

Virtual/Remote

- **Zoom:** Register to receive the Zoom link to the meeting. No public comment is taken at this meeting. After registering, you will receive a confirmation email containing information about joining the webinar. Registration link: https://bendoregon.gov.zoom.us/webinar/register/WN_KwckEPxSShWcgNI8g-OJsA
- **YouTube:** Livestream the meeting on YouTube: <https://youtube.com/live/zOv8mR1wCml?feature=share>
- **Phone** (toll-charges may apply): Call 1-888-788-0099 or 1-253-215-87822 and enter the webinar ID# 895 9795 1501 followed by the passcode 621222

3:45 p.m. Audit Subcommittee Meeting

1. Introduction (5 Minutes)

- a. Audit Subcommittee members consist of Councilor Ariel Méndez, Councilor Megan Norris and Councilor Steve Platt

2. Kevin Mullerleile, Director, and Amanda McCleary-Moore, Principal – Baker Tilly US, LLP (30 minutes)

- a. Review of Fiscal Year 2025 Audit process
- b. **Presentation of Annual Audit**
 - i. City's Annual Comprehensive Financial Report (ACFR) overview
 1. **2024-2025 Annual Financial Report**



2. Audit Opinion
 3. Financial Report Sections Overview
 4. What's new this year– Governmental Accounting Standards Board (GASB) Statement Discussion
 5. What is coming next year-New GASB Statements
 6. Report to Council - Statements on Auditing Standards (SAS 114) Overview
- ii. BURA Annual Financial Report Overview
 1. **2024-2025 BURA Annual Financial Report**

3. Council Time with Auditor (No City staff present) (10 minutes)

4. Adjourn



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