Tracy Rural County
Fire Protection District

Agenda Item 4.2

STAFF REPORT

Meeting:	**Regular Meeting**
Date:	**September 8, 2026**
To:	**Board of Directors**
Prepared by:	**Raychel Jackson, Board Clerk**
Approved by:	**Craig Miller, Chairperson**
Re:	**Approval of Contract with Blomberg& Griffin for Fiscal Year 2026-2027 Audit Services**

RECOMMENDATION

☒ **Action Item** ☐ Non-Action Item

Staff recommends that the Board of Directors approve Blomberg & Griffin Accountancy Corporation to provide independent audit services for the fiscal year ending June 30, 2025, and authorize the General Manager to execute the necessary engagement documents.

BACKGROUND

The District is required to obtain an annual independent audit of its financial statements in accordance with applicable state law and generally accepted auditing standards.
Blomberg & Griffin Accountancy Corporation provides auditing and accounting services to public agencies and has provided the District's prior annual financial audits.

DISCUSSION

The audit will include an examination of the District's financial statements and related records for the fiscal year ending June 30, 2025. Upon completion, the auditor will prepare the District's audited financial statements and related reports for presentation to the Board. Approval of the engagement will allow the audit process to proceed and ensure the District fulfills its annual financial reporting and audit requirements.

FISCAL IMPACTS

The cost of audit services will be paid from the District's adopted budget.

ATTACHMENTS

1. Blomberg & Griffin Independent Audit Proposal.

Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

INDEPENDENT AUDIT PROPOSAL

To The Board of Directors
Tracy Rural County Fire Protection District
PO BOX 731
Tracy, CA 95378

August 20, 2026

Dear Directors:

Thank you for the opportunity to submit the following proposal to serve as independent auditor for the Tracy Rural County Fire Protection District.

We propose to conduct an audit of the financial statements of the Tracy Rural County Fire Protection District for the year ended June 30, 2026.

We will plan and perform the audit in accordance with generally accepted auditing standards in the United States of America and minimum audit requirements of the State Controller's office will include tests of the accounting records and other procedures considered necessary under the circumstances. If our audit report is other than unmodified, we will fully discuss the reason with District's manager prior to presentation of the report. If during the audit we become aware of significant deficiencies in the design or operation of internal controls or of ways management practices can be improved, we will communicate such information to the District Board of Directors in a separate letter.

We propose to begin the audit for the year ended June 30, 2026, as soon as the District records are available. Set up, pre-list and certain other procedures would begin with notification of the contract. Fieldwork would begin soon after District personnel complete trial balance. The draft of the audited financial statements would be completed by November 30, 2026.

Our fee for the above services is based on hourly rates ranging from $75 to $150 per hour with a maximum fee not to exceed $9,475. for the fiscal year ended June 30, 2026.

1013 North California Street, Stockton, California 95202 • (209) 466-3894 • Fax (209) 466-5545

This audit proposal is for a financial audit, and the above fees include our entire out-of-pocket expenses including up to seven bound copies of the audit report. Additional copies are available at $10 each.

We will need the cooperation and assistance of District personnel to successfully complete the audit. Such assistance will include obtaining copies of documents, contracts, invoices, etc., various audit inquiries and assistance with preparation of the audit confirmations and other standard auditing procedures.

Should the District need additional services, our assistance fee shall be billed at the rate of $150 per hour in addition to the audit fee discussed above. Such additional fees, if there are any, will be discussed with the District in advance of providing such services.

Should you need any additional information regarding this proposal please call John direct at (209) 466-3894.

Respectfully Submitted,

John E. Blomberg, CPA

John E. Blomberg, CPA
Blomberg & Griffin Accountancy Corporation
john@blombergcpa.com

Approved By:

Signature | Dated