

External Audit Timeline

Source: Chris Kessler, CLA during 9/4/25 AAC meeting and follow-on telephone call with Elena McFann on 9/9/25.

October 2025 – CLA begins walk throughs with City Staff.

By end of CY2025 – City Staff completes preparing its materials for CLA.

Mid-January 2026 – CLA begins audit fieldwork.

Mid-February 2026 – CLA begins its quality review.

- ± Per call on 9/9, CLA would like to provide AAC an update at this point.

End February 2026 – CLA targets completing audit fieldwork.

3/20/26

- ± CLA targets concluding quality review.

- ± CLA targets preliminary audit report ready for review with AAC.

3/31/26 – Deadline to file ACFR for GFOA Certificate.

- ± 6 months after FY2025 ends.

6/30/26 – Deadline for filing the report with the Auditor General and Department of Financial Services.

- ± 9 months after FY2025 ends.

By August 2026 – Latest date by which CLA and City kick off planning for the FY2026 external audit (per call on 9/9).