

REVISED JANUARY 21, 2026



Agenda Item No. (7)

To: Finance-Auditing Committee/Committee of the Whole
Meeting of January 22, 2026

From: Cody P. Smith, Director of Accounting
Jennifer H. Mennucci, Auditor-Controller
Denis J. Mulligan, General Manager

Subject: **RECEIVE THE INDEPENDENT AUDITOR'S SINGLE AUDIT REPORT
FOR THE YEAR ENDING JUNE 30, 2025, AS SUBMITTED BY EIDE
BAILLY, LLP**

Recommendation

The Finance-Auditing Committee recommends that the Board of Directors receive the Independent Auditor's Single Audit Report for the year ending June 30, 2025, as submitted by Eide Bailly, LLP.

Summary

Representatives of Eide Bailly, LLP (EB) will be attending the January 22, 2026, Finance-Auditing Committee meeting to present the Schedule of Federal Awards in Accordance with the Uniform Guidance ("Single Audit Report"). The Single Audit Report is uncoupled from the Annual Comprehensive Financial Report (ACFR) because the Golden Gate Bridge, Highway and Transportation District's audit programs need additional time to complete compliance testing.

The Auditor's opinion is an unmodified opinion on the District's Single Audit Report.

The Single Audit Report is available on our website at: <https://www.goldengate.org/assets/1/25/2026-0122-financecomm-no7-recindependingsingleauditeidebailly-attachmenta.pdf?13577>

Fiscal Impact

There is no fiscal impact associated with this informational report.

Attachments: A. Federal Awards Reports in Accordance with the Uniform Guidance June 30, 2025: Single Audit Report.
B. The Independent Auditor's Communication Letter is on file in the District Secretary's Office.

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