

Kenai Peninsula Borough

Finance Department

MEMORANDUM

TO: Ryan Tunseth, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor *PM*

FROM: Brandi Harbaugh, Finance Director *BH*

DATE: July 23, 2026

SUBJECT: Ordinance 2026-19-04, Appropriating Supplemental Funds from the Nikiski Senior Service Area Fund to Provide for a Financial Audit of the Nikiski Senior Citizens Inc. for Fiscal Year 2025 (Mayor)

Per the Operating Agreement between the Nikiski Senior Center Inc. ('NSC') and the Kenai Peninsula Borough (KPB), on behalf of the Nikiski Senior Service Area, NSC at a minimum of every 3 years, will periodically engage an independent third-party auditor to audit financial activities and compliance with this agreement. The KPB also reserves the right to engage its own independent auditor if the Mayor determines necessary, therefore after meeting with the new leadership of NSC and agreeing that an independent financial audit would be a good measure of the current financial condition of NSC, we are requesting an appropriation from the Nikiski Senior Service Area Fund Balance of \$20,000 to provide for a FY2025 financial audit of NSC.

Your consideration is appreciated.

**FINANCE DEPARTMENT
ACCOUNT / FUNDS VERIFIED**

Acct. No. 280.27910

Amount: \$20,000

By: *CH* Date: 7/22/2026