Kenai Peninsula Borough
Finance Department

MEMORANDUM

TO: Ryan Tunseth, Assembly President
Members, KPB Assembly

THRU: Peter A. Micciche, Mayor PAM
Lenora Niesen, Assembly Member LN

FROM: Brandi Harbaugh, Finance Director BH

DATE: November 20, 2025

SUBJECT: Ordinance 2025-19-20, Appropriating Nikiski Senior Service Area Funds to Support 2023 and 2024 Due Diligence Audit Procedures (Mayor, Niesen)

In April 2024, the Operating Agreement (agreement) between the Kenai Peninsula Borough and Nikiski Senior Citizens, Inc. (NSC) was amended to allow for efficiencies and lower cost with regard to the manner in which the Borough provides due diligence oversight on agreement compliance. The agreement provides for NSC to periodically engage an independent third-party auditor to audit financial activities and compliance with this agreement, and under the agreement, the Borough is afforded the opportunity at the outset of the engagement to request specific items be included or added to the scope of the audit necessary for oversight under the agreement.

The Finance Department has worked with NSC management and their selected independent auditors, to include specific procedures for 2023 and 2024 in the current audit of NCS which will provide the required due diligence and oversight under the agreement.

The ordinance appropriates $3,000 from the Nikiski Senior Service Area Fund Balance.

Your consideration is appreciated.

FINANCE DEPARTMENT
ACCOUNT / FUNDS VERIFIED

Acct. No. 280.27910

Amount: $3,000.00

By: CH Date: 11/20/2025