



PEDERNALES ELECTRIC COOPERATIVE

Audit Committee Agenda - Final

04/09/2026 | 10:00 AM | PEC Headquarters Auditorium

Open Session of this Audit Committee Meeting is held in the PEC Auditorium and audio recorded in accordance with Board Meetings Policy.

Call to Order and Roll Call

10:00 AM meeting called to order on April 9, 2026, at PEC Headquarters Auditorium, 201 South Avenue F, Johnson City, TX.

The following agenda items may be considered in a different order than they appear.

Safety Briefing

Adoption of Agenda

Consent Items

1. [2026-082](#) **Tuesday, October 7, 2025 - Audit Committee Meeting Minutes**

Attachments: [2025-10-07 Audit Committee OS Minutes](#)

Member Comments (3-minute limitation or as otherwise directed by Board)

2. [2026-083](#) **Member Comments**

Recess to Executive Session

Executive Session - Legal and Governance Matters

3. [2026-084](#) **Matters in Which the Audit Committee Seeks the Advice of its Attorney as Privileged Communications in the Rendition of Professional Legal Services**
4. [2026-085](#) **Update of the Internal Audit Scope - C Powell**

Executive Session - Contract and Competitive Matters

5. [2026-086](#) **Presentation of 2025 Financial Audit and Management Letter by Bolinger, Segars, Gilbert & Moss (BSGM) - T Canady, CPA/J Smith**
6. [2026-087](#) **Discussion of Independent Auditor and Tax Services - J Smith**

Reconvene to Open Session

Items from Executive Session

Adjournment