

Lyon County School District Board Memo

Date: December 16, 2025

To: Board of School Trustees

From: Lilliana Camacho-Polkow, Chief Financial Officer

Re: Designation of Independent Audit Firm for Fiscal Year 2026

Recommendation:

That the Board of Trustees approves the reappointment of Silva, Sceirine & Associates, LLC for the fiscal year 2025 Audit in the amount not to exceed \$86,200.00 to be paid from the general fund.

Background Information:

NRS 354.624 requires each school district to have an annual audit completed within 4 months of the conclusion of the fiscal year. NRS 354.624 (3) specifies:

“The governing body may, without requiring competitive bids, designate the auditor or firm annually. The auditor or firm must be designated, and notification of the auditor or firm designated must be sent to the Department of Taxation not later than 3 months before the close of the fiscal year for which the audit is to be made.”

The District has contracted with Silva, Sceirine & Associates, LLC for the past decade in completing the annual audit. The last three years the District has been able to present audited financial statements before or at the December meeting, due to the collaboration between the Business Office and Silva, Sceirine & Associates. Silva, Sceirine & Associates also audit several other Northern Nevada school districts giving them unparalleled knowledge on rural K-12 entities in Northern Nevada.

Designating Silva, Sceirine & Associates, LLC for LCSD provides continuity, efficiency, and a deeper understanding of the District’s financial systems and operations. A consistent audit firm builds institutional knowledge over time, allowing auditors to more quickly identify anomalies, track progress on prior findings, and provide more insightful recommendations. They also play a valuable role in supporting new staff by sharing historical context, past practices, and lessons learned that would not otherwise be easily accessible. This continuity reduces onboarding time, strengthens staff training, minimizes disruptions during the audit process, and ultimately results in a more accurate, efficient, and informed audit each year.

Budget Considerations:

The proposed fee of \$86,900 is an increase of 4% or \$3,300 over fiscal year 2025. The work that Silva, Sceirine & Associates, LLC will be completed meeting all requirements outlined in NRS 354.624.

Discussed at Previous Meeting:

N/A

Attachment(s):

LCSD Engagement Letter

***Mission Statement** Lyon County School District fosters learning for life, empowers connected learners, promotes student ownership, and encourages discovery learning for success in a rapidly evolving world.*