

## Board Agenda Item Overview

**Meeting Date:** September 16, 2025

**Meeting Type:** Regular

**Item Category:** Information Item

**Primary Contact:** Dr. Roosevelt Nivens

**Presenter(s)/Add'l Contact(s):** Jill Ludwig, CPA, RTSBA and Michele Reynolds, CPA

**Item Name:** INDEPENDENT AUDITOR FOR FISCAL YEAR 2025-2026

**Item Summary:** The purpose of a Request for Proposals (RFP) is to identify and select a qualified independent auditor to conduct the required annual financial audit in accordance with state and federal requirements. The selected firm will provide an objective review of the District's financial statements, internal controls, and compliance with regulatory guidelines to ensure fiscal accountability and transparency. Engaging a highly qualified and independent auditing firm is critical to ensuring compliance with the Texas Education Code, Government Auditing Standards, and Generally Accepted Accounting Principles (GAAP). The audit findings will support board decision-making, financial planning, and public trust in the District's fiscal management.

**Recommendation:** Administration recommends that the Board of Trustees approve a firm to provide independent auditing services as presented.

**Policy Reference:** CH (Legal and Local), CFA (Legal), and CFC (Legal)

**Strategic Plan Priority:** Organizational Effectiveness

**District Value(s):** ☒ Accountability ☐ Big-Thinking ☐ Compassion ☒ Excellence ☒ Integrity ☐ Joy

**Currently Budgeted?** ☒ Yes ☐ No ☐ No Budgetary Impact

**Completion or Implementation Timeline:** 2025-2026 Annual Audit

### Our Vision:

We are a values-driven community where innovation thrives, excellence is the standard, and every student has access to an elite education.