



Livonia Public Schools

Finance Office

Date: May 10, 2022

To: Andrea L. Oquist, Superintendent

From: Alison Smith, Director of Finance

Re: Appointment of Auditor

We would like to discuss the appointment of Plante Moran as the school district's auditor of the 2021-2022 financial statements.

Plante Moran has served as the district's auditor for several years now. We recommend that we maintain Plante Moran because we have been satisfied with the quality of their work and it will provide consistency in service. When switching auditing firms, it inevitably takes a new firm a significant amount of time to familiarize themselves with our systems, processes, and staff. This wouldn't be the case if we continue with Plante Moran, as they are very familiar with our district and are considered experts in the field of K-12 accounting.

We believe the fee generally requested by Plante Moran to be fair and reasonable compensation for the independent audit they conduct and the expert accounting advice they provide to the school district as needed throughout the year. They are the largest and most experienced auditing firm of public schools in Michigan and they provide a significant depth of knowledge to their work and to our District.

There is no board policy or law that requires the Board to formally vote on auditing services, as this is under the category of a professional service, but we have done so in the past and believe this action provides transparency to the community on our financial practices.

Attached is the engagement letter that outlines their fee and scope of service. I will plan to review this with the Board at the next Finance Committee meeting on Monday, May 16, 2022. Please let me know if there are any questions.

AS/kv

c: Board of Education