

Belton Independent School District
Board of Trustee Meeting Agenda Item

June 15, 2026

Item: Consider, Discuss, and Take Appropriate Action on a Resolution Regarding the Engagement of an Independent Auditor to Conduct the District's Efficiency Audit

Contact Person: Melissa Lafferty

Presented for: Action Report Only

Supporting Documents: None Attached Provided Later

District Goal or Objective Addressed:

Priority 4: Fiscal Management - Maximize student experiences through transparent, strategic, and sustainable fiscal management.

Background Information:

The Board will consider engaging an independent auditor to conduct an efficiency audit. A school board of trustees must conduct this audit before holding a Voter-Approval Tax Rate Election (VATRE). Following mandatory Legislative Budget Board guidelines, the audit evaluates the district's fiscal management, efficiency, and resource utilization. To meet state deadlines, the board must select an auditor at least four months before election day (by July 3, 2026), and the audit must be completed within three months of selection. Results must then be discussed in an open board meeting and posted on the district's website prior to the election.

Even outside of a tax election, school boards can voluntarily conduct an efficiency audit as a best-practice tool to identify inefficiencies, uncover cost savings, and maximize taxpayer dollars.

Fiscal Implications:

The cost for these services will not exceed \$12,430.

Administrative Recommendation(s):

Approve the engagement of Patillo, Brown Hill. LLP to conduct the efficiency audit as presented.