



CALALLEN INDEPENDENT SCHOOL DISTRICT BOARD OF TRUSTEES AGENDA ITEM

MEETING DATE: June 9, 2025

AGENDA ITEM TITLE: Consider and take possible action on delegation of limited authority for Audit Services

PRESENTER: Kelsey Ramos, Assistant Superintendent of Finance & Operations

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|--|---------------------------------------|--|
| <input type="checkbox"/> Presentation/Communications | <input type="checkbox"/> Consent | <input checked="" type="checkbox"/> Action |
| <input type="checkbox"/> Informational Report | <input type="checkbox"/> Old Business | <input type="checkbox"/> Discussion Only |

SUMMARY: Public accounting firms providing Annual Financial Audit Services are providers of professional services and must be selected in accordance with the Professional Services Procurement Act (PSPA) rather than on the basis of competitive bidding or another method of competitive procurement. Tex. Educ. Code § 44.031(f). In procuring Annual Financial Audit Services, a school district must first select the most highly qualified provider of those services on the basis of demonstrated competence and qualifications and then attempt to negotiate a contract at a fair and reasonable price. Tex. Gov't Code § 2254.004(a). The best practice for completing the first step under the PSPA is to evaluate firms using a Request for Qualifications (RFQ). This delegation will allow the Superintendent the authority to rank and select one or more firms (step 1), negotiate a contract at a fair and reasonable price (step 2), negotiate a contract in a form approved by legal counsel, and make a recommendation to the Board for final approval. Otherwise, Board action is required at Step 1 and Step 2.

DISTRICT PRIORITIES:

PRIORITY 1: Building and Sustaining a Culture of Performance and Preparedness for Life Beyond High School	N/A
PRIORITY 2: Building and Sustaining a Culture of Faculty and Staff Commitment	N/A
PRIORITY 3: Increasing Community Engagement and Commitment	N/A
PRIORITY 4: Ensuring Effective and Efficient Operations	4.1 Strong Financial Stewardship

RECOMMENDATION: The Administration recommends the Board approve the delegation to the Superintendent as presented.

MOTION LANGUAGE: ☐ No specific language required.

"I move that the Board delegate authority to the Superintendent or her designee to rank and select one or more public accounting firm(s) for annual financial audit services pursuant to Texas Government Code Ch. 2254 based on their demonstrated competence and qualifications and further delegate authority to the Superintendent or her designee to negotiate an agreement with the top-ranked firm(s) or a fair and reasonable price in a form approved by legal counsel; and if an agreement cannot be reached then to go on to the next-ranked professional and so on until an agreement can be reached for a fair and reasonable price in a form approved by legal counsel, and bring back the final proposed agreement for the Board to consider and take action to approve at a future Board meeting."

FUNDING SOURCE AND FINANCIAL IMPACT: ☒ Not Applicable