

## MEMORANDUM

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**TO:** NWABSD Board of Education  
Members

**DATE:** April 30, 2023

**NUMBER:** 24-144

**FR:** Office of the Superintendent

**SUBJECT:** Approval of FY25  
Memorandum of  
Agreement; External  
Audit Services

### **ABSTRACT:**

Board approval is required for all contracts and agreements of \$ 50,000 or more.

### **ISSUE:**

At issue is the approval of a Memorandum of Agreement (MOA) between NWABSD and Altman, Rogers & Co. for Fiscal Year 2023-2024, not to exceed \$79,000 for auditing and financial statement services.

### **BACKGROUND AND/OR PERTINENT INFORMATION:**

The District sent our requests for proposals to auditors to perform the annual audit and complete the required financial statements. For the purposes of conducting the FY23 audit, Altman, Rogers & Co. has been selected to provide the auditing service that is required by State of Alaska Statute and federal reporting requirement.

Auditing services will include out-of pocket expenses, for the work associated with the FY24 audit, preparation of the FY24 financial statements and presentation of the audit to the Board in FY25.

### **ALTERNATIVES:**

1. Approve the MOA for Altman, Rogers & Co. for the FY24 audit and financial statements, not to exceed \$79,000;
2. Disapprove the MOA for Altman, Rogers & Co. for FY24 audit and financial statements;
3. Take no final action.

### **ADMINISTRATION'S RECOMMENDATIONS:**

The Administration recommends that the Board approve the MOA for Altman, Rogers & Co. for the FY24 annual audit and completion of the FY24 financial statements, not to exceed \$79,000.