



# Board Agenda Item Overview

**Meeting Date:** February 17, 2026

**Meeting Type:** Regular

**Item Category:** Action Item

**Primary Contact:** Dr. Roosevelt Nivens

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

**Item Name:** CONSIDER APPROVAL OF RFP #34-2025TB INDEPENDENT AUDITORS

**Item Summary:** The purpose of RFP #34-2025TB Independent Auditor is to identify and select a qualified independent auditor to conduct the district's 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.

Solicitation documents were sent to all qualified audit firms in the Region 4 area (Texas Education Agency's list of auditors). Proposals received were evaluated and ranked, based on published requirements (rubric), by officers of the Board Budget/Finance Committee ("the Committee"). In-person interviews of the three highest-ranking firms were held by the Board of Trustees at a called Workshop. A final recommendation will be made by the Committee at the regular meeting in February 2026.

State law and Lamar CISD Board Policies require the engagement of an independent auditor to evaluate the District's internal control systems as well as audit the financial statements, each major fund, and the aggregate remaining fund information. In addition, the auditors will audit the District's compliance over major federal award programs for the year ended June 30, 2026. The auditors will provide interim and year-end fieldwork services and other required procedures and services as outlined in the engagement letter and as required by law.

**Recommendation:** The Committee recommends that the Board of Trustees approve Weaver and Tidwell, L.L.P. to provide independent audit 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 Fiscal Year

## Our Vision:

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