



Lamar CISD

Board Agenda Item Overview

Meeting Date: March 18, 2025

Meeting Type: Regular

Item Category: Future Consent Item

Primary Contact: Dr. Roosevelt Nivens

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

Item Name: DISCUSSION OF RENEWAL ENGAGEMENT OF INDEPENDENT AUDITORS FOR 2024-2025 FISCAL YEAR

Item Summary: State law and Lamar CISD Board Policies CFA and CFC 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 August 31, 2025.

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: Administration recommends that the Board of Trustees consider the renewal of Whitley Penn as the firm to provide independent financial audit services.

Policy Reference: CH (Legal and Local), CFA (Legal), and CFC (Legal)

Leadership Definition Alignment: Plan for Success

Strategic Plan Alignment: N/A

Currently Budgeted? ☒ Yes ☐ No ☐ No Budgetary Impact

Completion or Implementation Timeline: 2024-2025 Fiscal Year Audit/January 2026 completion