

**LIVONIA PUBLIC SCHOOLS
BOARD OF EDUCATION MEETING
May 26, 2026**

TOPIC: **Appointment of Auditor for 2025-2026**

RECOMMENDATION:

Move that the Board of Education of the Livonia Public Schools School District appoints the firm of Plante Moran to audit and prepare the financial statements for Livonia Public Schools for the 2025-2026 school year.

RATIONALE:

State law requires an annual independent financial audit for all school districts. An annual external audit is an essential component of strong financial governance for a school district. The audit provides the Board of Education, taxpayers, employees, and the broader community with independent assurance that the district's financial statements are accurate and that public funds are being managed responsibly.

During the audit process, independent auditors perform a variety of procedures to evaluate the district's financial operations and reporting practices. Auditors review financial records, test transactions, examine supporting documentation, and assess the effectiveness of internal controls related to areas such as payroll, purchasing, cash handling, and federal grant compliance.

BUDGETARY INFORMATION:

Plante Moran's proposed fee for the 2025-2026 audit is \$58,000, consistent with the prior year's base audit fee, plus a technology fee related to cybersecurity, software licensing, and audit technology tools. While the engagement letter reflects a 5% technology fee, Plante Moran has indicated flexibility to reduce the fee to 3% for the 2025-2026 audit year.

RESOURCE PERSONNEL:

Alison Smith, Chief Financial Officer

EXHIBITS:

Attached