

COPPELL INDEPENDENT SCHOOL DISTRICT

RESOLUTION OF THE BOARD REGARDING EFFICIENCY AUDIT IN ACCORDANCE WITH TEXAS EDUCATION CODE 11.184

WHEREAS, the Coppell Independent School District (“Coppell ISD” or “District”) Board of Trustees (“Board”) shall conduct an efficiency audit before seeking voter approval to adopt a tax rate for the maintenance and operations of the District at an election held for that purpose and may not hold the election without complying with Texas Education Code Section 11.184; and

WHEREAS, the District shall pay for the costs associated with an efficiency audit required under Section 11.184; and

WHEREAS, the Board must select an auditor to conduct an efficiency audit under this section not later than four months before the date on which the District proposes to hold an election to adopt a maintenance and operations tax rate; and

WHEREAS, The Legislative Budget Board shall establish guidelines identifying the scope and areas of investigation of an efficiency audit, including identification of resources being used effectively and efficiently and identification of cost savings or reallocation; and

WHEREAS, the auditor selected by the Board must follow the guidelines established by the Legislative Budget Board; and

WHEREAS, the auditor selected by the Board must maintain independence from the District and complete the efficiency audit not later than three months after the date the auditor was selected; and

WHEREAS, the Board may select the auditor that conducts the District's annual audit and may include the efficiency audit as part of the District's annual audit; and

WHEREAS, before an election at which the District seeks voter approval to adopt a tax rate the Board must hold an open meeting to discuss the results of the efficiency audit conducted, and not later than 30 days before the date of the election, the results of an efficiency audit conducted must be posted on the District's Internet website; and

WHEREAS, the District shall provide all documents, records, and personnel requested by the auditor as needed to conduct the audit in an efficient manner.

NOW, THEREFORE, BE IT RESOLVED, that:

1. The above recitals are true and correct and are hereby incorporated into this Resolution.
2. The Board of Trustees of Coppell ISD have selected Rutherford, Taylor & Company, P.C. to conduct an Efficiency Audit pursuant to applicable State of Texas law, and Texas Education Code 11.184.

Passed, Approved and Adopted this 22nd day of April, 2024.

COPPELL INDEPENDENT SCHOOL DISTRICT

David Caviness, President
Coppell ISD Board of Trustees

Nichole Bentley, Secretary
Coppell ISD Board of Trustees