

Lyon County School District Board Memo

Date: November 19, 2024

To: Board of School Trustees

From: Kyle Rodriguez, Fiscal Service Officer

Re: Designation of Independent Audit Firm for Fiscal Year 2025

Recommendation:

That the Board of Trustees approves the reappointment of Silva, Sceirine & Associates, LLC for the fiscal year 2024 Audit in the amount not to exceed \$82,900.00 to be paid from the general fund.

Background Information:

NRS 354.624 requires each school district to have an annual audit completed within 4 months of the conclusion of the fiscal year. NRS 354.624 (3) specifies:

“The governing body may, without requiring competitive bids, designate the auditor or firm annually. The auditor or firm must be designated, and notification of the auditor or firm designated must be sent to the Department of Taxation not later than 3 months before the close of the fiscal year for which the audit is to be made.”

The District has contracted with Silva, Sceirine & Associates, LLC for the past decade in completing the annual audit. The last two years the District has been able to present audited financial statements before December, due to the collaboration between the Business Office and Silva, Sceirine & Associates. Silva, Sceirine & Associates also audit Carson City School District and Douglas County School District giving them unparalleled knowledge on rural K-12 entities in Northern Nevada.

Budget Considerations:

The proposed fee of \$82,900 is an increase of 4% or \$3,200 over fiscal year 2024. The work that Silva, Sceirine & Associates, LLC will be completed meeting all requirements outlined in NRS 354.624.

Discussed at Previous Meeting:

Attachment(s):

***Mission Statement** Lyon County School District fosters learning for life, empowers connected learners, promotes student ownership, and encourages discovery learning for success in a rapidly evolving world.*