

Members:
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC
ACCOUNTANTS
TEXAS SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

**HANKINS, EASTUP, DEATON,
TONN, SEAY & SCARBOROUGH**
A Limited Liability Company

CERTIFIED PUBLIC ACCOUNTANTS

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May 5, 2025

To the Board of Trustees
Denton Independent School District

We are pleased to confirm our understanding of the services we are to provide for Denton Independent School District ("the District").

We will conduct an efficiency audit as prescribed by the State of Texas Legislative Budget Board for the District. The purpose of the efficiency audit is to assess the District's fiscal management, efficiency and utilization of resources, and whether the District has implemented best practices utilized by Texas school districts before an election to adopt a Maintenance and Operations (M&O) property tax rate.

Our efficiency audit will be conducted in accordance with the standards applicable to performance audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the performance audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our performance audit objectives.

The procedures to be performed will not constitute an audit, a review, or a compilation of the District's financial statements or any part thereof, nor an examination of management's assertions concerning the effectiveness of the District's internal-control systems or compliance with laws, regulations, or other matters. Accordingly, the performance of the procedures will not result in the expression of an opinion or any other form of assurance on the District's financial statements or any part thereof, nor an opinion or any other form of assurance on the District's internal-control systems or its compliance with laws, regulations, or other matters.

Our fee for these services will be billed at our standard billing rates. We estimate the fee will be from \$12,000 to \$15,000. At the conclusion of the engagement, we will issue a written report upon completion of the efficiency audit. Our report will be addressed to the Board of Trustees and citizens of the District and will be provided to the District prior to the deadline for posting it on the District's website.

Very truly yours,

Hankins, Eastup, Deaton, Tonn, Seay & Scarborough

Hankins, Eastup, Deaton, Tonn, Seay & Scarborough, L.L.C.
Denton, Texas

RESPONSE:

This letter correctly sets forth the understanding of Denton Independent School District.

Management signature:

By: _____

Title: _____

Date: _____

Board of Trustees signature:

By: _____

Title: _____

Date: _____