
Board Action Required



No Action Required

To: Coppell ISD Board of Trustees
From: Diana Sircar
Date: April 22, 2024

cc: Brad Hunt

Re: Selection of auditor for efficiency audit

The Board of Trustees, in response to the budget challenges currently facing the district, is considering calling for a Voter-Approval Tax Ratification Election (VATRE) to increase the district's maintenance & operations tax rate to its current maximum by adding 3.17 pennies. The election would need to be called at least 78 days prior to the uniform election date in November which is August 19th in the year 2024.

Texas Education Code 11.184 requires that the Board select an auditor to conduct an Efficiency Audit prior to calling for a VATRE. The Board may select the auditor that conducts the district's annual audit.

Rutherford, Taylor & Company, P.C., the firm that conducts the district's annual financial audit, has submitted an estimate for the engagement between \$23,000 - \$28,000 which is similar in price to other firms. Rutherford, Taylor & Company is an independent auditor and has previously reported on some of the financial data that will be included in the efficiency audit. The firm has been a reliable auditor and has an excellent working relationship with the Board and district personnel.

Once the auditor is selected, the efficiency audit must be completed within three months. The guidelines for the Efficiency Audit have been established by the Legislative Budget Board and can be found at this [link](#).

RECOMMENDATION: The Board of Trustees select the district's current annual audit provider, Rutherford, Taylor & Company, P.C., to conduct the efficiency audit.

