



Board Meeting Date: 8/11/2025

Title: Audit Services – Fiscal Year 2025

Type: Consent

Presenter(s): Mert Woodard - Director, Finance & Operations

Description: The firm of LB Carlson, formerly known as Malloy, Montague, Karnowski, Radosevich, & Co., P.A. (MMKR) has conducted the financial audits of the District since 1997. William Lauer is the consulting principal of the District's audit. The base fee for the fiscal year 2025 audit is \$74,000, a 5.0% increase from the prior year. Charged fees will be adjusted accordingly if unforeseen circumstances requiring additional hours are encountered during the audit.

Recommendation: Appoint the audit firm of LB Carlson to perform the audit of the District's financial statements for the fiscal year ended June 30, 2025.

Desired Outcomes from the Board: Compliance with District Policy 704.

Attachments:

1. Audit Engagement Letter – Fiscal Year 2025