



Date: April 7, 2026  
To: Dr. Robert Halverson, Superintendent of Schools  
East Aurora School District 131 Board of Education  
From: Dr. Michael Engel, Associate Superintendent of Finance and Operations / Chief  
Financial Officer/CSBO  
Subject: Recommendation to Approve Audit Engagement for the 2025-2026 Fiscal Year

**The Issue:**

Public School Districts must authorize independent audits on an annual basis.

**Justification:**

The annual audit is required to satisfy and comply with federal and state grant requirements, bondholder expectations and legal requirements, to provide a level of assurance to the community, and to communicate to stakeholders the financial condition of the District.

**Board Policy and Past Practices:**

Pursuant to Board Policy 4:80, the District arranges an audit of District funds, accounts, statements, and other financial matters. The audit shall be performed by an independent certified public accountant designated by the Board and be conducted in conformance with prescribed standards and legal requirements.

**Strategic Plan:**

This recommendation supports Strategic Goal #2, Operational Excellence that states the following: *East Aurora School District 131 will align and utilize systems and resources that promote operational excellence, efficiency, and fiscal accountability.*

**Community Impact:**

A financial audit conducted in accordance with all relative state and federal accounting standards provides the community with a level of assurance that District funds spent appropriately. The Annual Financial Report is posted on the District website each year.

**Supporting Data:**

The district currently has a contract with Crowe LLP. Crowe LLP has submitted pricing for the next four years. The Audit Engagement Letter from Crowe LLP is attached for your review and consideration.

**Financial Impact:**

The contractual amount for the FY26 audit is \$91,500, which is just under a 4.0% increase over the prior year

**Timeline for Decision:**

April 20, 2026.