

# Box Elder School District

## Independent Auditor Recommendation

June 10, 2026

### Approval of Independent Auditor Recommendation

**Recommendation:** It is the recommendation of Neil Stevens, Business Administrator, that the Box Elder School District Board of Education engage the independent auditor as recommended by the audit committee.

**Recommended Board Action:** *I move that the Board engage Squire and Company CPA's as the independent auditor for the 2025-26 fiscal year audit.*

**Background:** Rodney Cook, our current independent auditor, has decided to retire and will no longer be working next year. We will conduct a public search for a new independent auditor and make a recommendation to the Board in August. Utah Code 53G-7-401 requires the establishment of an internal audit program for districts with enrollment of over 10,000 students. Box Elder School District has approximately 12,100 students.

The engagement of an independent auditor complies with (Utah Code 51-2a-201) which requires an annual audit of the school district by an external independent auditor. The committee recommends that Squire and Company be appointed to work as the independent auditor for next school year's audit.

This would also be an appropriate time for the board to give directions for review of any areas of focus for the audits. If the items may be of a sensitive nature they can be sent to Neil Stevens by email.

**Policy Implications:** Compliance with Board Policy 2040

**Financial Implications:** The budgeted cost for the independent audit is \$48,500 for the 2026-27 year.

**Staff Implications:** No new implications at this time.