

**McKinney Independent School District**  
#1 Duvall Street, McKinney, Texas 75069

**To:** Board of Trustees  
**From:** Shawn Pratt, Superintendent  
**Subject:** Efficiency Audit Engagement  
**Date:** June 29, 2026

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TEC Sec. 11.184 requires the board of trustees of a school district to conduct an efficiency audit before seeking voter approval to adopt a tax rate for the maintenance and operations of the district at an election held for that purpose. An efficiency audit is defined as an investigation of the operations of a school district to examine fiscal management, efficiency, and utilization of resources.

Eide Bailly LLP has performed the District's annual audit since 2022. In the past, the Board has voted to approve the audit engagement with Eide Bailly LLP, based on their knowledge of the District, experience with auditing school districts of similar size, and low cost of services compared to other districts on a per pupil basis.

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**Impact statement:** Fees for the Audit will not exceed \$15,000.

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**It is recommended:** That the Board approve the Efficiency Audit Engagement with Eide Bailly LLP.

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**Resource Person(s):** Marlene Harbeson, CFO

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Respectfully submitted,

Shawn Pratt  
Superintendent

Dr. Dennis Womack  
Assistant Superintendent