

CENTENNIAL SCHOOL DISTRICT
18135 SE Brooklyn Street
Portland, OR 97236
(503) 760-7990

CONFIRMATION

TO: Board of Directors
FROM: Paul Southerton, Chief Financial Officer & Director of Operations
DATE: July 1, 2026
SUBJECT: **Appoint Pauly, Rogers & Co., PC to Audit the 2025/2026 Fiscal Year Financial Statements**

The District has received an engagement letter from Pauly, Rogers and Co., P.C. for audit services for the 2025/2026 financial statements. The letter is attached.

The proposed audit meets the requirements of:

- Generally accepted accounting principles
- Generally accepted auditing standards
- The minimum standards for audits of Oregon municipal corporations
- Government auditing standards

It is recommended that the board appoint Pauly, Rogers and Co. P.C. to audit the 2025/2026 fiscal year financial statements.