

**DUNCANVILLE INDEPENDENT  
SCHOOL DISTRICT**

**SINGLE AUDIT REPORT**

**For the Year Ended  
June 30, 2025**

**DUNCANVILLE INDEPENDENT SCHOOL DISTRICT**  
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**CERTIFICATE OF BOARD**

**Duncanville Independent School District**

Name of School District

**Dallas**

County

**057-907**

Co. - Dist. No.

We, the undersigned, certify that the attached single audit reports of the above named school district were reviewed and **approved/ \_\_\_\_\_ disapproved** for the year ended June 30, 2025, at a meeting of the Board of Trustees of such school district on December 15, 2025.

\_\_\_\_\_  
Signature of Board President

\_\_\_\_\_  
Signature of Board Secretary

If the Board of Trustees disapproved of the auditor's report, the reason(s) for disapproving is/are (attach list if necessary):

**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Trustees  
Duncanville Independent School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Duncanville Independent School District (the “District”), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements, and have issued our report thereon dated December 15, 2025.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the District’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. However, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses or significant deficiencies.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the District’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

To the Board of Trustees  
Duncanville Independent School District

### **The District's Response to Findings**

The District's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Dallas, Texas  
December 15, 2025

**INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Trustees  
Duncanville Independent School District

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Program***

We have audited Duncanville Independent School District’s (the “District”) compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the year ended June 30, 2025. The District’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District’s complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District’s compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District’s federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

To the Board of Trustees  
Duncanville Independent School District

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 17, 2025 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Dallas, Texas  
December 15, 2025



**DUNCANVILLE INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Year Ended June 30, 2025**

**I. Summary of Auditors' Results**

**Financial Statements**

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

**Federal Awards**

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Type of auditors' report issued on compliance with major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No

**Identification of major programs:**

<u>Name of Federal Program or Cluster</u>	<u>Assistance Listing Number ( ALN)</u>
<b>U.S. Department of Education</b>	
<i>COVID-19 ARP Homeless II</i>	84.425W
<i>Cycle 4 ADSY PEP Operations Grant</i>	84.425U
<i>COVID-19 ARP Esser III</i>	84.425U
<i>ESEA Title I, Part A - Improving Basic Programs</i>	84.010A
<i>2023-2025 Title I 1003 ESF Focused Support Grant</i>	84.010A
<i>Title II Part A-Supporting Effective Instruction</i>	84.367A
<i>Special Education Cluster (IDEA B)</i>	84.027A, 84.173A
Dollar Threshold Considered Between Type A and Type B Federal Programs	\$750,000
Auditee qualified as low risk auditee?	Yes

**DUNCANVILLE INDEPENDENT SCHOOL DISTRICT**  
***SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)***  
***For the Year Ended June 30, 2025***

**II. Financial Statement Findings**

**III. Federal Awards Findings and Questioned Costs**

None Reported

**DUNCANVILLE INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2025**

**Exhibit K-1**

**Page 1 of 2**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal ALN	Pass Through Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Agriculture</b>			
<b>Passed Through Texas Education Agency:</b>			
Cash Assistance:			
School Breakfast Program	10.553	71402501	\$ 906,271
School Breakfast Program - SSO	10.553	71402501	10,917
National School Lunch Program	10.555	71302501	4,578,266
National School Lunch Program - SSO	10.555	71302501	51,179
<b>Passed Through Texas Department of Agriculture:</b>			
Non Cash Assistance (Commodities):			
USDA Commodities	10.555	NT4XL1YGLGC5	474,470
Total Child Nutrition Cluster (ALN 10.555, 10.553)			<u>6,021,103</u>
<b>Passed Through Texas Department of Agriculture:</b>			
Cash Assistance:			
Local Food for Schools Cooperative	10.185	NT4XL1YGLGC5	157,731
State Administrative Expense (SAE) Funds	10.560	NT4XL1YGLGC5	18,890
<b>Total U.S. Department of Agriculture</b>			<u><b>6,197,724</b></u>
<b>U.S. Department of Education</b>			
<b>Passed Through Texas Education Agency:</b>			
ESEA Title I, Part A - Improving Basic Programs	84.010A	25610101057907	3,951,082
ESEA Title I, Part A - Improving Basic Programs	84.010A	24610101057907	369,195
2023-2025 Title I 1003 ESF Focused Support Grant	84.010A	24610101057907	605,892
Total ALN 84.010			<u>4,926,169</u>
IDEA - Part B, Formula	84.027A	256600010579076600	2,492,752
IDEA - Part B, Formula	84.027A	246600010579076600	64,573
IDEA - Part B, Preschool	84.173A	256610010579076610	3,789
IDEA - Part B, Preschool	84.173A	246610010579076610	38,259
Total Special Education Cluster (ALN 84.027, 84.173)			<u>2,599,373</u>
Career and Technical - Basic Grant	84.048A	25420006057907	188,936
Career and Technical - Basic Grant	84.048A	24420006057907	19,347
Total ALN 84.048			<u>208,283</u>
Title II Part A-Supporting Effective Instruction	84.367A	25694501057907	1,011,823
Title II Part A-Supporting Effective Instruction	84.367A	24694501057907	99,145
Total ALN 84.367			<u>1,110,968</u>
ESEA, Title III, Part A - English Language Acquisition	84.365A	25671001057907	268,043
ESEA, Title III, Part A - English Language Acquisition	84.365A	24671001057907	99,067
Total ALN 84.365			<u>367,110</u>
Title IV Part A - Student Support and Academic Enrichment	84.424A	25680101057907	438,181
Title IV Part A - Student Support and Academic Enrichment	84.424A	24680101057907	8,776
Total ALN 84.424			<u>446,957</u>
LEP Summer School	84.369A	69552302	1,079
Total ALN 84.369			<u>1,079</u>
COVID-19 ARP Homeless II	84.425W	21533002057907	12,091
Cycle 4 ADSY PEP Operations Grant	84.425U	215280917110003	49,444
COVID-19 ARP Esser III	84.425U	21528001057907	1,351,446
Total ALN 84.425			<u>1,412,981</u>
<b>Total U.S. Department of Education</b>			<u><b>11,072,920</b></u>

**DUNCANVILLE INDEPENDENT SCHOOL DISTRICT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2025**

*Exhibit K-1*  
*Page 2 of 2*

(1) Federal Grantor/ Pass-Through Grantor/ Program Title	(2) Federal ALN	(2A) Pass Through Entity Identifying Number	(3) Federal Expenditures
<b>U.S. Department of Health and Human Services</b>			
<b>Passed Through Texas Health and Human Services Commission:</b>			
<i>Medicaid Administrative Claiming (MAC) Program</i>	93.778	529-07-0157-00167	\$ 47,429
<i>Total Medicaid Cluster (ALN 93.778)</i>			<u>47,429</u>
<b>Total U.S. Department of Health and Human Services</b>			<u><b>47,429</b></u>
<b>Total Expenditures of Federal Awards</b>			<u><b>\$ 17,318,073</b></u>

**Note 1 - Basis of Accounting**

The District accounts for all awards under federal programs in the General and Certain Special Revenue Funds in accordance with the Texas Education Agency's *Financial Accountability System Resource Guide*. These programs are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for these funds. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measurable and available, and expenditures in the accounting period in which the liability is incurred, if measurable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited to reimbursement. Pass-through entity identifying numbers are presented where available.

Federal grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and accordingly, when such funds are received, they are recorded as unearned revenues until earned. Generally, unused balances are returned to the grantor at the close of specified project periods. The District has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**Note 2 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the District under programs of the federal government for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Because the schedule presents on a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

**Note 3 - Reconciliation to Basic Financial Statements**

The following is a reconciliation of the federal program revenues reported in the District's Annual Financial Report and total expenditures per the Schedule of Expenditures of Federal Awards:

<b>Total Expenditures of Federal Awards per Exhibit K-1</b>	\$	17,318,073
Medicaid SHARS		919,085
<b>Total Federal Revenues per Exhibit C-2</b>	<u>\$</u>	<u>18,237,158</u>

**DUNCANVILLE INDEPENDENT SCHOOL DISTRICT**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)**

*Exhibit K-2*  
*Page 2 of 2*

**Note 4 – General Fund Expenditures**

<b>Program or Source</b>	<b>Amount</b>
SHARS	\$ 919,085
ESSA Title I Part A - Improving Basic Programs	236,094
2023-2025 Title I 1003 ESF Focused Support Grant	31,690
IDEA-B Formula	3,633
IDEA-B Preschool	2,153
Title II Part A-Supporting Effective Instruction	62,501
Title III Part A-ELA	33,051
Career and Technical - Basic Grant	8,312
COVID-19 ARP Homeless II	1,793
Cycle 4 ADSY PEP Operations Grant	7,157
COVID-19 ARP Esser III	200,388
Title IV Part A - Student Support and Academic Enrichment	15,962
Medicaid Administrative Claiming (MAC) Program	47,429
	<u>\$ 1,569,248</u>

***For the Year Ended June 30, 2025***

- All audit findings included in the prior audit's schedule of findings and questioned costs, and
- All audit findings reported in the prior audit's summary schedule of prior audit findings except audit findings listed as corrected.

**Current Status:** Corrected in fiscal year 2025.

## **DUNCANVILLE INDEPENDENT SCHOOL DISTRICT**

### ***CORRECTIVE ACTION PLAN***

***For the Year Ended June 30, 2025***

Federal regulations, Title 2 U.S. Code of Federal Regulations §200.511 states, "At the completion of the audit, the auditee must prepare, in a document separate from the auditor's findings described in §200.516 Audit findings, a corrective action plan to address each audit finding included in the current year auditor's reports."

#### **I. Corrective Action Plan**

Not applicable