

KILLEEN INDEPENDENT SCHOOL DISTRICT BOARD AUDIT COMMITTEE

Tuesday, September 29, 2026
3:30 p.m.

BOARD AUDIT COMMITTEE MINUTES

Members present: Oliver Mintz, Committee Chair; Brett Williams, President; and Susan Jones

KISD Administration present: Dr. King Davis, Superintendent; Scott Hequembourg, Deputy Superintendent; Kallen Vaden, Chief Financial Officer

Gibson Consulting auditors present: Greg Gibson, Will Hardaway, and Shannon Johns

1. Discussion of Audit Purpose

The committee revisited the purpose of the Gibson audit function, with Ms. Jones noting the importance of public perception. Mr. Mintz stated that the environment has changed, with leadership now working to identify and fix problems, and that the audit work has drifted from its original intent of reviewing areas of specific interest to the Board or Superintendent.

Mr. Williams said the committee must decide whether its purpose is governance or administrative and stated that audits should target pressing needs, primarily academics, campus and district accountability, and finance. Ms. Jones described the audit function as an accountability tool that supports the Board's oversight role. Mr. Gibson said his team can perform targeted audits of any scope and will bring in contracted experts as needed, noting that audits give the Board leverage for difficult decisions.

Mr. Hequembourg noted that timing matters for cyclical areas, such as staffing, since recommendations may sit on the shelf if they miss the window in which they can be implemented.

Dr. Davis said administration does not view audits as a "gotcha" and expects to be aligned with the Board. He noted that, for some audits, another entity may provide better value and asked that administration be included in selecting outside contractors when the needed skill set does not exist internally, to ensure that dollars spent help improve the district.

2. Potential Gibson Audits

The committee reached consensus on a list of possible audits, noting the importance of receiving results in time for findings to be implemented next school year.

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- Transportation – trip drivers vs. route drivers, overtime, and driver management (not routes). Mr. Gibson noted the Texas Transportation Institute as a possible contractor they use for this purpose.
- Innovative Programs – GT, AP, STEM, Early College and Dual Credit grouped together, to be confirmed with Dr. Stewart. The goal is to ensure strong involvement of our “best and brightest” students.
- Career and Technical Education (CTE) – review of program offerings, enrollment, industry-based certifications, and alignment with workforce needs.
- Bilingual/ESL – review of program delivery, staffing, compliance, and outcomes for emergent bilingual students.
- Vendor Contracts – review of vendor service contracts, including renewal of software applications, for usage, cost-effectiveness, and contract management practices.

3. Next Steps

- Mr. Mintz asked that a list of other audits KISD has undergone be provided to the committee. Mr. Hequembourg to provide.
- Dr. Davis suggested establishing a quarterly audit status report for the Audit Committee.
- Confirm with Dr. Stewart the grouping of GT, AP, STEM, Early College and Dual Credit into one Innovative Programs audit, and whether it is preferred over a CTE and/or Bilingual/ESL audit.
- Determine which audits to ask Gibson to perform next year.

The meeting concluded at 5:00 p.m.

Oliver Mintz, Chairperson