GIBSON

AN EDUCATION CONSULTING & RESEARCH GROUP

November 3, 2026

Mr. Oliver Mintz
Board Audit Committee Chair
Killeen Independent School District
200 North WS Young Drive
Killeen, Texas 76543

Re: Fiscal Year 2027 Cost Proposal for Internal Audit Services

Dear Mr. Mintz:

Gibson Consulting Group (Gibson) appreciates the opportunity to present this cost proposal to provide Internal Audit Services to the Killeen Independent School District (KISD/Killeen ISD/the district) Board of Trustees (Board) in Fiscal Year (FY) 2027. The Board Audit Committee (BAC) requested pricing for the following two audit proposals:

- Bilingual/English as a Second Language (ESL); and
- Career and Technical Education (CTE).

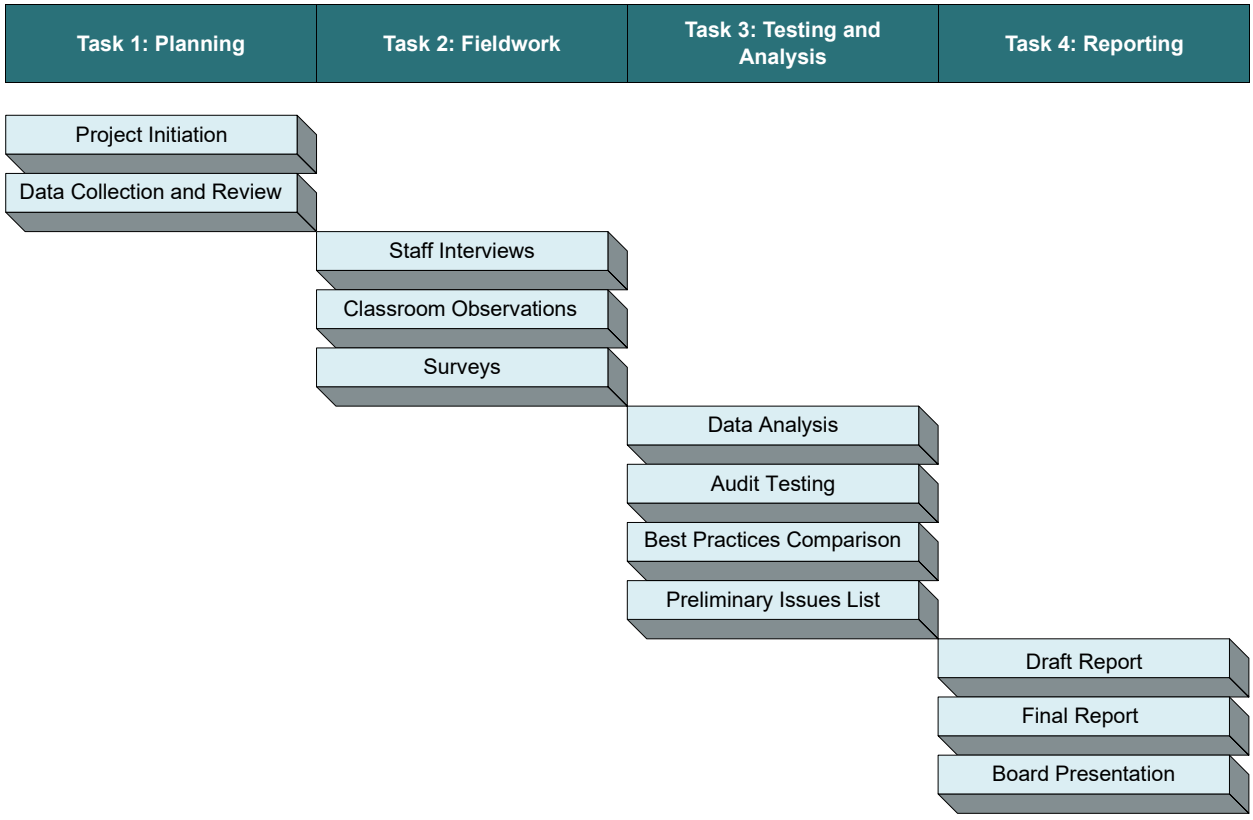
The BAC has also requested pricing from Gibson for Internal Audit Program Management Services during FY 2027.

The remainder of this letter presents the scope and approach of each audit, our proposed (recurring) audit program management activities for FY 2027, and the timing and cost of our services.

Audit Approach

The general approach for our audits is similar in that it includes four basic elements or tasks. This approach is presented in Figure 1 and discussed in greater depth below.

Figure 1. Audit Project Overview



Source. Gibson Consulting Group

Task 1: Planning

We will conduct a project orientation meeting with the Killeen ISD project liaison and the BAC to discuss the scope and objectives of the audit and to finalize the schedule.

We will provide a data request to the district for these audits and will use the project orientation meeting to answer any questions regarding the request. Some of this information may be available through the district's website, the Texas Education Agency (TEA) website, or another third-party source. We expect that it will take up to two weeks for Killeen ISD to provide all of the requested data for the audit, and we will begin analyzing the data as soon as it becomes available, in order to prepare for the fieldwork.

Task 2: Fieldwork

The exact audit procedures for fieldwork will vary based on the scope of the individual audit, which is discussed in detail within each project overview later in this proposal. Generally, fieldwork will include interviews with district leadership, departmental leadership, and staff, as well as other district- and campus-level staff based on the needs of the audit.

Task 3: Analysis

This task includes the analysis and corroboration of information obtained through initial and supplemental data requests, interviews, surveys, classroom observations, and other relevant sources. Below are examples of the types of analyses we will apply on the audits. The specific analysis and testing approaches will vary based on the needs of each audit, which are discussed later in this proposal under each project overview.

- Data Analysis – trend analysis, peer analysis, and comparison of performance metrics to applicable benchmarks to identify favorable or unfavorable performance variances.
- Process Analysis – a visual "map" of current processes to support the identification of process improvements, such as elimination of unnecessary or duplicative tasks, automation or streamlining of tasks, or re-sequencing of tasks.
- Organizational Analysis – the process of evaluating department organizational charts against principles of organizational theory, including logical alignment of functions and reasonable spans of control (number of direct reports to supervisor positions).
- Transaction Testing – whereby individual transactions or files are examined to ensure compliance with applicable laws, regulations, and procedures.

Task 4: Reporting

We will corroborate the results of our analysis, interviews, surveys, and other sources of information to form the basis for possible audit findings and recommendations, recognizing any best practices in place as well as identifying opportunities for improvement. We will develop a draft audit report that contains an executive summary, a description of the project objectives and scope, descriptions of district practices, as well as findings and recommendations to improve the efficiency, effectiveness, and compliance of the areas under the audit.

We will submit the draft report to the administration for their management responses to our recommendations (expressing agreement, partial agreement, or disagreement), and to ensure that there are no factual misrepresentations. Upon receiving a single, consolidated set of comments from the district, we will make appropriate modifications and present the results to the BAC. We will also be available, as requested, to make a presentation of the report to the Killeen ISD Board.

The following sections of this cost proposal describe the scope and activities related to each audit.

Bilingual/ESL

The primary objective of this program audit is to assess whether the district's systems, structures, and processes effectively support compliant, high-quality Bilingual/ESL programs for students who are Emergent Bilinguals (EBs). This audit will seek to identify program strengths as well as any areas in need of improvement.

The scope of this review will cover the following topics: a descriptive analysis of Bilingual/ESL students, Bilingual/ESL program administration, instructional practices, assessment and accountability, and parent and community involvement.

Bilingual/ESL Audit Areas

Bilingual/ESL Student Profile

- What are the most prevalent home languages represented in the programs?
- How do student performance and outcome data for Bilingual/ESL participants, EBs not participating in the program, and non-EB learners compare? How do district Bilingual/ESL outcomes compare to state and peer averages?

Program Administration

- How does the Bilingual/ESL program align with TEA guidelines and regulations for serving EBs in Texas?
- Are there mechanisms in place to ensure compliance with TEA requirements regarding the identification and placement of EBs in appropriate programs?
- How are TEA guidelines incorporated into the development and implementation of program policies and procedures for bilingual and ESL services?
- How are Bilingual/ESL program goals and objectives defined and communicated within the school district?
- Are resources effectively allocated to support bilingual and ESL students?

Instructional Practices

- How are teachers trained to implement instructional strategies that support bilingual and ESL students?
- What professional development opportunities are provided to teachers to enhance their ability to differentiate instruction for bilingual and ESL learners?
- How are teachers supported in creating inclusive learning environments that cater to the diverse needs of bilingual and ESL students?
- How are instructional materials modified to meet the cultural and linguistic needs of bilingual and ESL learners?
- Are there collaborative planning processes in place to ensure coherence and alignment in instructional practices across classrooms?

Assessment and Accountability

- How are assessment practices aligned with language proficiency standards for bilingual and ESL students?

- How is student performance data analyzed to monitor the progress of bilingual and ESL students over time?
- In what ways are assessment results used to inform instructional decisions and interventions for bilingual and ESL learners?
- Are there mechanisms in place to ensure that assessment data is used to improve outcomes for bilingual and ESL students effectively?
- How are required identification, testing, and Language Proficiency Assessment Committee (LPAC) timelines monitored?
- What processes and procedures exist to effectively exit students from the program?

Parent and Community Involvement

- How does the school district involve parents of EBs in decision-making processes related to the bilingual and ESL program?
- Are there strategies in place to communicate program goals and objectives to the community?
- To what extent does the program administration collaborate with community organizations and stakeholders to enhance services for EBs?

Bilingual/ESL Audit Activities

Interviews and Focus Groups

The primary purpose of interviews and focus groups is to gain a deeper understanding of Killeen ISD's Bilingual/ESL programs and services, processes, and procedures, as well as to identify stakeholder perceptions regarding areas of strength and opportunities for improvement. Interviews and focus groups may include guidance counselors, Bilingual/ESL teachers, Bilingual/ESL campus leads, administrators, and other staff involved in program delivery and oversight. After the initial interviews and focus groups are complete, we may request additional data from Killeen ISD and/or contact district staff with follow-up questions.

Staff Survey

We propose conducting a survey of all district staff who are involved in the delivery of Bilingual/ESL programs. Topics included in the staff survey are:

- Staff attitudes and beliefs towards the effectiveness of the programs;
- Perceptions on the alignment of the program with student and parent/guardian needs;
- Staff knowledge, experience, and training related to the programs;
- Professional development and training requirements for the programs; and
- Sufficiency of staff, resources, and central office supports.

Gibson will administer the staff surveys electronically using Qualtrics survey software, a user-friendly, electronic survey tool that offers Americans with Disabilities Act (ADA) compatible accessibility features (e.g., the platform is screen reader and large type ready). Our survey team will send personalized email invitations to each individual surveyed. These emails will contain information about the survey objective, instructions for completion, and a timeline for completion (e.g., two weeks). The email will also contain a unique hyperlink that will direct the user to the survey; this will allow us to calculate response rates and follow-up with individuals who have not responded to the survey. Use of unique links also avoids the potential for recipients to complete the survey multiple times.

Once the survey is closed, Gibson will process all completed data and compile responses into an analytic dataset using Stata statistical software. Data is subjected to a rigorous quality control procedure to identify and exclude erroneous or exaggerated entries, or submissions with significant missing data. Our team will then analyze the data and generate tables with frequencies for each item and/or calculate descriptive statistics for each item. We will also create cross-tabulations to make comparisons across groups, such as by position type or school level.

Classroom Observations

Classroom observations are an important component of this audit as they enable us to observe first-hand the delivery of instruction. We believe classroom observations provide some of the most valuable data in assessing the quality of instruction and the fidelity with which Bilingual/ESL programs and services are being implemented across the district.

We will identify a sample of schools that are representative across a variety of school characteristics for conducting classroom observations. Gibson will collect additional data for each school selected, such as the master schedule, bell schedule, and Campus Improvement Plan (CIP). We propose to conduct four or five classroom observations at 10 schools. Gibson will use a rubric for observing instruction to meet the needs of the audit, which can be supplemented with district-developed “look-for’s.”

During the campus visit for classroom observations, Gibson will also interview the campus administrator to better understand school-based practices related to their Bilingual/ESL programs and to learn how campuses are supported by the central administration with respect to their Bilingual/ESL programs.

Data Analysis

The approach to this audit will involve the analysis and triangulation of data from multiple sources, including district-provided data, comparisons to peers and best practices, staff interviews and focus groups, staff survey results, and classroom observations.

Examples of specific analyses to be performed appear below:

- Historical analysis of English language learner (ELL) indicator codes, Bilingual/ESL participants, by gender, race/ethnicity, economically disadvantaged, at-risk, and other special population designations;

- Analysis and assessment of the department's organizational structure with respect to the logical alignment of key functions within the department, spans of control, and effective oversight and management of program resources;
- Review and assessment of relevant job descriptions to determine if they accurately reflect position reporting structures and job duties performed, and contain the necessary skill, experience, and education requirements;
- Program staffing analysis to assess the sufficiency of program staffing levels by comparing Bilingual/ESL student-staff ratios over time and to district targets and peer districts (where data are available); and
- Assessment of the Bilingual/ESL management reporting and accountability systems and practices with respect to performance targets.

Audit Testing

The audit team will conduct a series of audit tests to corroborate key processes, obtain evidence of supporting documentation, and validate compliance with Killeen ISD Board policies. Table 1 provides examples of the tests that can be executed. The actual tests performed will be based on information collected early in the audit that points to potential control weaknesses.

Table 1. Bilingual/ESL Audit Testing

Test Number	Test Overview
Test 1: Teacher record compliance	Audit of a sample of Bilingual/ESL teacher records to assess compliance with training and/or licensure requirements.
Test 2: Completeness and accuracy of Bilingual/ESL participants	The audit team will test a sample of students identified as receiving services to determine whether appropriate parent consent was obtained and whether Language Proficiency Assessment Committee (LPAC) placement documentation aligns with students' reported program placements.

Source. Gibson Consulting Group

Career and Technical Education

The primary objective of this program review is to assess whether the district's systems, structures, and processes effectively support a compliant, high-quality Career and Technical Education (CTE) program. A high-quality CTE program provides students with equitable access to Programs of Study (POS) that lead to in-demand, high-skill, and high-wage occupations. This review will seek to identify program strengths as well as areas in need of improvement.

The scope of this review will cover the following broad topics: a descriptive analysis of CTE students, CTE program management, programs of study, and business and community partnerships.

The review will examine the following areas to assess program effectiveness, compliance, and opportunities for improvement:

CTE Review Areas

CTE Student Profile

- CTE participation and enrollment trends, including Participants, Explorers, Concentrators, and Completers;
- Student participation by demographic characteristics, school, and Career Cluster;
- Representation of student groups within CTE compared to the non-CTE student population;
- Student performance and outcomes, including industry-based certifications and CTE completion; and
- Comparison of key CTE indicators to state and peer averages.

CTE Program Management

- Alignment of policies, administrative regulations, and procedures with applicable federal and state requirements;
- Program organization, staffing, and roles and responsibilities;
- Sufficiency of CTE staffing levels and management oversight;
- Program planning, accountability, and use of resources;
- Alignment of planning and spending with Comprehensive Local Needs Assessment (CLNA) and Perkins V requirements; and
- Management reporting and monitoring of CTE performance targets.

Programs of Study

- Alignment of curriculum with applicable standards and workforce needs;
- Processes for developing, implementing, and revising Programs of Study;
- Equitable student access to CTE programs and career pathways;
- Adequacy and currency of CTE facilities, tools, equipment, technology, and instructional materials;
- Staff certification, training, licensing, and professional development; and
- Student perceptions of CTE programs, supports, work-based experiences, and postsecondary preparation.

Business and Community Partnerships

- Business, industry, and community partnerships supporting CTE programs;

- Availability of work-based learning opportunities, including internships, apprenticeships, and job shadowing;
- Partnerships with local and state workforce development organizations;
- Use of partnership agreements to enhance CTE offerings; and
- District efforts to maintain existing partnerships and develop new opportunities for students.

CTE Review Activities

Interviews and Focus Groups

The primary purpose of interviews and focus groups is to gain a deeper understanding of the district's CTE program, processes, and procedures, as well as identify stakeholder perceptions regarding areas of strength and opportunities for improvement. Interviews and focus groups may include district leadership, department administrators, program staff, principals, CTE teachers, and guidance counselors.

Student Survey

Gibson will administer a survey to secondary students participating in CTE programs to obtain feedback regarding:

- Student attitudes and beliefs toward the CTE program;
- Effectiveness of the program in supporting students' postsecondary goals;
- Opportunities for work-based experiences;
- Sufficiency of resources and student supports; and
- Areas for program improvement.

Classroom Observations

Classroom observations will provide an opportunity to observe the delivery of instruction in CTE courses as well as the facilities, tools, technology, and instructional materials available to students across Programs of Study. A common observation rubric will be used and may be supplemented with district-developed "look-fors."

Data Analysis

The review will involve the analysis and triangulation of data from multiple sources, including district-provided data, comparisons to peers and best practices, interviews and focus groups, student survey results, and classroom observations. Examples of specific analyses to be performed appear below:

- Historical analysis of CTE enrollment and participation, including participation by school, Career Cluster, and relevant student groups;

- Analysis of student performance and outcomes, including CTE completion and industry-based certification attainment;
- Analysis and assessment of the CTE program's organizational structure, staffing, roles and responsibilities, and oversight of program resources;
- Review of Programs of Study, including course sequencing, student access, curriculum alignment, and available facilities, equipment, technology, and instructional resources;
- Assessment of CTE management reporting and accountability practices, including monitoring of program participation, performance, and outcomes; and
- Review of business and community partnerships and opportunities for student participation in work-based learning.

Program Management

Gibson will provide ongoing program management support to the Board Audit Committee (BAC) throughout FY 2027. These services will include:

- Preparing and distributing program progress reports;
- Conducting pre-scheduled check-ins with the BAC Chair;
- Participating in pre-scheduled quarterly BAC meetings;
- Facilitating BAC meetings;
- Recording and distributing BAC meeting minutes;
- Supporting audit planning and cost proposal development;
- Reviewing internal audit policies and procedures, including the Internal Audit Charter;
- Reviewing Board meeting minutes and, when necessary, relevant portions of meeting recordings to identify decisions or information that may affect the internal audit program;
- Reviewing reports prepared by other consultants engaged by the administration;
- Facilitating the performance evaluation of internal audit services; and
- Attending Board meetings to present internal audit matters, with actual presentation time and associated wait time charged to the project.

Timing and Fee Estimate

We have included the expected duration of each audit and the estimated professional fees and expenses in Table 2. Specific project schedules will be developed after projects are selected by the BAC. We have based the proposed hours and fees for these projects on our understanding of the objectives of each audit and on our familiarity with the systems and processes in place at Killeen ISD as a result of our previous work with the district.

Table 2. Audit Durations and Budgets

Area	Expected Duration	Subcontractor Use	Estimated Budget
Bilingual/ESL Audit	6 months	Yes	$137,860
CTE Program Review	5 months	No	$104,725
Program Management Services	Ongoing	No	$37,475
Total			**$280,060**

Table 3 provides the hourly rates for each project role participating in the audits for 2026-27.

Table 3. Hourly Rates, 2026-27

Project Role	Hourly Rate
Director	$290
Senior Auditor	$250
Auditor	$235
Professional Support	$160

Professional fees and expenses will be billed in equal monthly amounts based on the aggregate value of internal audit services selected by KISD from the month following Board approval to August 31, 2027. Payment of invoices is due within 30 days of receipt, and will be remitted to Gibson's lockbox address with Gulf Coast Bank and Trust.

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We look forward to working with you and the members of the School Board as your internal auditors and advisors in FY 2027. Gibson will devote its best efforts to the work to be performed under this assignment, and any findings, recommendations, or other written materials will represent our best professional judgment based on the information made available to us.

If you are in agreement with the terms of this cost proposal, please sign in the space provided below and return this proposal to us.

Sincerely,



Greg Gibson, President
Gibson Consulting Group, Inc.

Accepted:
Killeen Independent School District

_____ _____

Signature Title

_____

Date