



DUNCANVILLE ISD

Writing success stories, one student at a time.

Regular Board Meeting

December 15, 2025

AGENDA SECTION: Consent Agenda

SUBJECT: Approval of the Single Audit Report, Schedule of Expenditures of Federal Awards (SEFA), and Related Auditors' Opinion for 2024-2025

BOARD POLICY: CFC (Legal), CDA (Local)

STRATEGIC GOAL(S): Priority 4: Fiscal Stewardship & Operational Excellence

FISCAL NOTE: No additional fiscal impact

PREPARED/PRESENTED BY: Darla Moss

Background Information

Federal regulations require the district to undergo an annual single audit when federal expenditures exceed the established threshold. The single audit includes a review of internal controls and compliance with major federal programs and is presented with the Schedule of Expenditures of Federal Awards (SEFA) and the related independent auditors' opinion. The single audit is conducted in accordance with the Office of Management and Budget's (OMB) Compliance Supplement.

Due to the delay of the OMB's Compliance Supplement, the SEFA schedule and the single audit reporting package could not be included with the AFR issued in November. With the release of the OMB Compliance Supplement on November 25, 2025, these documents are now finalized and presented separately for Board consideration.

Whitley Penn presented a draft unmodified opinion over the single audit during the November meeting. That opinion has not changed and there were no additional procedures as a result of changes to the compliance supplement. No material weaknesses in internal controls over federal programs, and no findings of noncompliance are required to be reported under the single audit.

Recommendation

It is recommended that the Board approves the single audit Report, SEFA, and related opinions as presented.

Communication Deployment

Following Board approval, the single audit and SEFA will be formally submitted to the Federal Audit Clearinghouse in accordance with federal reporting deadlines and the approved documents will be posted to the district's financial transparency webpage.

Suggested Motion

I move that the Board approve the single audit report, SEFA, and related independent auditors' opinions as presented.

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Respectfully submitted,

Dr. T. Lamar Goree
Superintendent