

BOARD: Action

SUBJECT: Consider Approval of the Audited Financial Report for the Year that Ended August 31, 2025

BOARD POLICY: CFC (Legal)

DISTRICT GOAL: Brazosport ISD will exercise fiscal responsibility to ensure financial strength and provide the resources to equip and maintain quality facilities and educational programming.

FISCAL NOTE: Funds for the annual audit are included in the General Fund budget

Background Information:

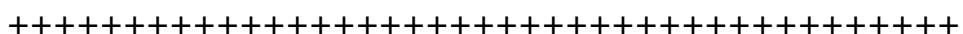
- Section 44.008 of the *Texas Education Code* and Section CFC of the *Board of Trustees Policies* require that the District have its fiscal accounts audited annually by a certified public accountant holding a permit from the Texas State Board of Public Accountancy. The audit must be completed following the close of each fiscal year. A copy of the annual audit report, approved by the Board of Trustees, must be filed with the Texas Education Agency no later than the 150th day after the end of the fiscal year for which the audit is made.

Administrative Considerations:

- The Board of Trustees has engaged the certified public accounting firm of KM&L, LLC to perform the annual examination of the District's fiscal accounts for the 2024-2025 fiscal year. The auditor's examination has recently been completed, and the 2025 audit report is now available for the Board's review and approval. A representative from KM&L, LLC, will present the annual audit report and answer any questions from the Board.
- The administration recommends that the Board of Trustees approve the 2024-2025 audit report, as presented by the certified public accounting firm of KM&L, LLC.

Communication Deployment:

- Board Meeting minutes



Respectfully submitted,

Ludivina Cansino
Chief Financial Officer