

***Killeen Independent School District  
Board Agenda Item Action Sheet***

**Date:** December 16, 2025

**Agenda Item Caption:** Consideration of Internal Audit Plan of Work and Cost Proposal for Fiscal Year 2026

**Purpose of Agenda Item:** Action needed

**Administrative Recommendation:** Move to approve the proposed Internal Audit Plan of Work and Cost Proposal for Fiscal Year 2026, as presented.

**Background Information:** The Board Audit Committee met on September 9, 2025, to discuss potential audits to be conducted by Gibson Consulting throughout Fiscal Year 2026.

- Technology Audit
- Booster Club Audit
- Asset and Risk Management Follow-Up Audit

Associated cost proposals for Gibson's proposed audits, as well as Gibson's program management services, are presented for consideration. Once audit area(s) are determined, Gibson Consulting will develop the scheduling timeline.

**Fiscal Analysis:** The Fiscal Year 2026 Budget includes \$215,000 for Board Audit associated expenditures.

**Regulatory Requirement:** None

**Contact Person for Additional Questions/Information:**

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**Telephone Number:** 254-336-0003

**Attachments:** 1) Internal Audit Plan of Work Cost Proposal for Fiscal Year 2026

**Signature Requested:** Yes