



Board of Trustees Agenda Item

Meeting Date: December 15, 2025

Agenda Item: Act on
Acceptance of the 2025 Single Audit

Item Type:

- ☒ New
- ☐ Update/Revision
- ☐ Continuation/Renewal
- ☐ Mandated Action

Item Purpose:

- ☐ Information
- ☐ Recognition
- ☐ Student Learning & Support
- ☒ District Business & Operations
- ☐ Board Policy & Compliance
- ☐ Other _____

Submitted By:

Kimberly Smith

Background Information:

FISD's annual financial audit usually includes a Single Audit, which is an audit of our federal grant funds. Due to the recent government shut down, this year's Single Audit was not completed in time to include it with the financial audit. Rather than delay the financial audit, our auditors issued the results of the Single Audit separately.

Budget Consideration:

Expenditure Amount:

\$Enter amount

Expenditure Type:

- ☐ Recurring
- ☐ One-Time
- ☐ Budgeted
- ☐ Unbudgeted
- ☒ N/A

Funding Source:

- ☐ General Fund
- ☐ Child Nutrition Fund
- ☐ Capital Fund
- ☐ Grant Fund
- ☐ Other: _____
- ☒ N/A

Budget Owner: N/A

Supporting Documentation:

2025 Single Audit Report

Recommendation:

We recommend a motion to accept the 2025 Single Audit, as presented

Comments:

There will not be a separate presentation on the results of the Single Audit. The audit report is clean with no identified findings or questioned costs.