



JUDSON INDEPENDENT SCHOOL DISTRICT

Meeting Date: December 18, 2025

Submitted By: Cecilia Davis

Title: Deputy Superintendent

Agenda Item: Consider and take action regarding approving the Judson ISD Single Audit Report for the Fiscal Year 2025.

CONSENT ITEM

RECOMMENDATION:

Judson ISD administration recommends that the Board of Trustees approve the Judson ISD Single Audit Report for Fiscal year 2025 as presented by the firm of Whitley Penn, LLP.

IMPACT/RATIONALE:

In accordance with the requirements of the Office of Management and Budget (OMB), Uniform Guidance 2 CFR.200, Subpart F, an annual Single Audit must be performed for school districts who spend more than \$750,000 in federal grants. The Board of Trustees is required to take action regarding the Financial Audit Report, which includes the Single Audit. The issuance of the 2025 OMB Compliance Supplement was delayed, and auditors were prohibited from issuing Single Audits prior to its issuance. On November 25, 2025, the OMB released the 2025 Compliance Supplement. As such, the Single Audit presented for Board approval before it is submitted to the Texas Education Agency.

BOARD ACTION REQUESTED:

Approval/Disapproval