



# CARROLL

Independent School District

**Audit Committee**  
**December 10, 2025**  
**5:30 PM**  
**Peytonville Conference Room**  
**Carroll ISD Administration Building**

## Meeting Minutes

1. Call to Order
  - Meeting called to order at 5:32PM
2. Introductions/Roll Call
  - Attendees:
    - o Dr. Jeremy Glenn
    - o Alex Sexton
    - o Chase Park
    - o Bryan Myres
    - o Doug Ingalls
    - o Todd Heeter
    - o Zeyun Chen
    - o Krishma Patel
    - o Rick Kline (SGW)
    - o Duncan Ely (SGW)
3. Selection of Audit Committee Chair and Secretary
  - Chair: Krishma Patel
  - Secretary: Bryan Myres
4. Action Items/Discussion Items/Reports
  - Presentation of Audit Report Results – Rick Kline (SGW)
    - o Audit partner discussed the overall FY24-25 audit results, expressed the unmodified opinion, reviewed the governmental-wide balance sheet and statement of revenues, expenditures, and changes in fund balance, disclosed the auditor’s required reporting on the school FIRST indicators, discussed the notes to the financial statements, and concluded with final remarks.
5. Comments/Discussion & Motion
  - Community members asked several questions about the audit report results and the future outlook for the District.
    - o Todd Heeter asked about the increase in “Due to Other Governments” from

the previous FY. District leaders explained the main increases are due to the recorded liability for recapture and TIF payment to the City of Southlake from the change in fiscal year end from August 31 to June 30.

- A question was asked about the District's internal controls and comfort level with segregation of duties and ability to operate: Auditors explained that the finance office has strong controls in place and Bryan Myres and the team did a great job in maintaining strong controls.
- AI integration opportunities: District leaders are continuously looking at opportunities to utilize technology to modernize and streamline operations, and continue to increase efficiency and productivity. The committee discussed potential migration from current version of Skyward to the next generation, and a need to look at developing a technology roadmap to identify technologies that will help drive up ROI on financial operations
- A question was raised about potential future school closure plans due to the dropping enrollment rates. District leaders recommended the community members attend or tune into the next board meeting on dec. 15<sup>th</sup> to receive the first public information regarding the future plans of the District.
- A question was asked about the status on sales of surplus property. District leaders provided an update on the surplus property behind the administration building and the old CIS building at N. Carroll Ave. and E. Highland St.
- Motion: Krishma Patel (chair) moved that the committee recommend approval of the FY24-25 audit report at the December 15<sup>th</sup> Regular Meeting. Mr. Heeter seconded the motion. Motion carried 7-0.

6. Carroll ISD Committee By-laws

- Committee reviewed the FY25-26 Audit Committee By-laws, updated the designation of committee chair and secretary, and updated the Audit Committee timeline.

7. Adjourn: 6:19PM



2400 N. Carroll Avenue | Southlake , TX 76092 | 817.949.8222