

**INDEPENDENT SCHOOL DISTRICT NO. 625  
Saint Paul, Minnesota**

**SPECIAL MEETING OF THE BOARD OF EDUCATION  
360 Colborne Street  
Saint Paul, MN 55102, and**

Available Streaming Online at [www.spps.org/boe](http://www.spps.org/boe) and Saint Paul Cable Channel 16

**December 30, 2025  
4:30 p.m.**

**MINUTES**

**1. CALL TO ORDER**

The meeting was called to order at 4:31 p.m. by Halla Henderson, Chair.

**2. ROLL CALL**

Board of Education: J. Vue, Y. Carrillo, C. Franco, H. Henderson, U. Ward, E. Valliant  
Superintendent Stanley

C. Allen was absent.

K. Bergstrom, General Counsel; S. Dahlke, Assistant Clerk

**3. APPROVAL OF THE ORDER OF THE MAIN AGENDA**

**MOTION: Director Henderson moved approval of the order of the main agenda as presented.  
The motion was seconded by Director Carrillo.**

The motion was approved by roll call vote:

Director Allen	Absent
Director Carrillo	Yes
Director Franco	Yes
Director Valliant	Yes
Director Henderson	Yes
Director Ward	Yes
Director Vue	Yes

**4. FY25 AUDIT EXECUTIVE SUMMARY**

Superintendent Stanley then welcomed Tom Sager, Executive Chief of Financial Services, and Troy Gabler, CPA, Principal at CliftonLarsonAllen, to present this report.

The agenda included information on the required communications, audit results, financial results, and key issues/summary.

Required communications were reviewed, as well as coordination with management.

The audit results for the year ended 6/30/2025 were also shared – and included an unmodified (clean) opinion on the basic financial statement. Within Minnesota legal compliance, there were two items (compared to three for the 2024 audit for legal compliance), including the annual delegation of authority and related policy for electronic fund transfers, and UFARS Turnaround Report Errors. Internal control over financial reporting was also reviewed including a material weakness in census data provided to the actuary did not have supporting documentation retained for employees, with the one weakness in the current year compared to four items in FY24. There were no instances of the District not complying with laws and regulations in accordance with yellow book auditing standards.

Graphs of the financial results were shown.

Upcoming accounting standard changes were also reviewed, including Statement No. 102 – Financial Reporting Model.

The full presentation can be found in the BoardBook.

**QUESTIONS/DISCUSSION:**

- The Board noted the financial statements and supplemental information, and access to those documents will be helpful for the Board. Chief Sager noted that the statements are available for board members, and packets were distributed; electronic versions are also available. Moving forward, it would be helpful for the Board to receive the financial statements prior to the meeting.
- Director Vue requested information on the overview of the audit timeline. Response: The FY24 audit was completed at the end of September, and presented to the Board. After that, the team went to work on the final numbers for the FY25 audit in the first week of October. The final fieldwork and preliminary work in the summer were noted. The process typically begins in July or August with one-third of the work in control testing, compliance testing and changes in the year, and then back in October before December to complete the other two-thirds. This is a massive district to finish the audit in this timeframe, with prework and reconciling by the FY24 audit. Mr. Sager also shared his perspectives and the importance of completing the FY24 audit as quickly as possible, with a clear and detailed plan.
- Mr. Sager also noted that in the FY26 audit, the preliminary work will begin in the summer.
- Director Carrillo requested information on the learnings from this process and systems implemented for audits to be more efficient. Response: It's important to consider the human capital and the time needed to complete the audit. More time for the process will also be beneficial and to begin at a more typical time, which is about five months instead of three.

**BF 34535** FY25 Executive Audit Summary

**MOTION:** Director Henderson moved to accept the FY25 Executive Audit Summary as presented. The motion was seconded by Director Franco.

The motion was approved by roll call vote:

Director Allen	Absent
Director Carrillo	Yes
Director Franco	Yes

Director Valliant	Yes
Director Henderson	Yes
Director Ward	Yes
Director Vue	Yes

**16. ADJOURNMENT**

**Director Henderson moved to adjourn the meeting; Director Franco seconded the motion.**

The motion was approved by roll call vote:

Director Allen	Absent
Director Carrillo	Yes
Director Franco	Yes
Director Valliant	Yes
Director Henderson	Yes
Director Ward	Yes
Director Vue	Yes

The meeting adjourned at 4:52 p.m.

For clarity and to facilitate research, these minutes reflect the order of the original Agenda and not necessarily the time during the meeting the items were discussed.

Prepared and submitted by:

Sarah Dahlke

Assistant Clerk, St. Paul Public Schools Board of Education