

Audit Committee Report

November 11, 2025



At the November 11, 2025, Audit Committee meeting, all three committee members were present: Janette Garza Lindner (chairperson), Ric Campo, and Paula Mendoza. Non-voting citizen member Elizabeth Logan joined the meeting remotely. The committee met from 2:05 p.m.–3:20 p.m. and approved the minutes of the September 25, 2025, Audit Committee meeting.

- Representatives of the district's external audit firm, Weaver and Tidwell LLP, provided the first draft of their fiscal year (FY) 2025 financial audit update but noted it will be released late. This is due both to the Texas Education Agency (TEA) updating its audit application system for school districts to submit and upload annual audit financial information, and to a delay in the release of the 2025 Office of Management and Budget (OMB) Compliance Supplement. Audit Committee chair Garza Lindner noted that in previous years, Weaver's annual financial audit goes before the full board at its November board meeting in order to meet a deadline set by the TEA. Chief Finance and Operations Officer James Terry agreed and stated that the TEA has reset the audit submission deadline from November 27, 2025, to February 27, 2026.
- Representatives of the district's outsourced internal audit firm, RSM US LLP, provided a status update on the Fiscal Year (FY) 2024–2025 and FY 2025–2026 *Internal Audit Plans*.
- Regarding FY 2024–2025, all draft reports are completed except for two projects that have been moved to FY 2025–2026: the Information Technology (IT)—Incident Response Tabletop Exercise and the IT—Internal Penetration Testing. RSM presented its draft report on Purchasing Services—Competitive Procurement, with no observations to report and only one process improvement recommendation regarding the composition of procurement evaluation committees, which review and score Requests for Proposals based on weighted criteria outlined in the project solicitation. RSM recommends that the district implement a documented approval process for committee membership, including Procurement review and inclusion of an independent member where feasible, to strengthen controls.

- Projects for FY 2025–2026 include Maintenance and Repairs, with a draft report anticipated in January 2026; Employee Selection and Onboarding, and the ProCard Program, with draft reports anticipated in February 2026 (along with the two aforementioned IT projects); Post Award Contract Administration and Vendor Management, and IT—Cybersecurity Governance and Policy Assessment, with draft reports anticipated in April 2026. However, the timing and delivery of these reports are subject to change based on availability of process owners and management.
- RSM offered an opportunity to answer questions from committee members regarding its draft of the FY 2024–2025 Internal Audit Committee Report to be presented to the board at its November 13, 2025, regular meeting. However, committee members had reviewed the report and did not have any questions.
- **The committee held a confidential discussion of external internal audit contracts.**
- The minutes of the November 11, 2025, Audit Committee meeting will be reviewed for approval by the committee at its next meeting. Once approved, the minutes will be posted under Board Meeting Resources/Audit Committee at <https://www.houstonisd.org/board-governance/board-meetings>.