Meeting of the School Board
David Douglas School District No. 40
January 15, 2026

A Virtual meeting of the David Douglas School Board was held on Thursday, January 15, 2026 at 6:00pm.

School Board members present were: Heather Franklin, Board Chair; Althea Ender, Sara Epstein, Muriel Jordan, Stephanie D. Stephens, and Thomas Stephenson.

Also present were: Ken Richardson, Superintendent/Clerk; Andy Long, Assistant Superintendent of Human Resources; Patt Komar, Director of Administrative Services, and Laurie Brunelle, Board Secretary.

The agenda included consideration of the following:

Call to Order / Native American Land Acknowledgement

Auditor's Report – Brenda Bartlett of Sensiba LLP reported on the District's Audit for the year ended June 30, 2025. The following information was provided.

- Audit Opinion: financial statements for June 2025 were presented fairly in all material respects, the financial statement position of the school district.
- Modification: an accounting standard changed the way that governments are required to report employee leave.
- Government Auditing Standards: single audit under Uniform Guidance which kicks in more compliance-type requirements.
- No non-compliance items found in areas such as: budgets, budget process, investment of surplus funds, public contracts and purchasing.
- No Internal Control findings: the controls are in place and strong.
- Government auditing standard: in compliance.
- Federal spending such as Title I, IDEA, and Supporting Effective Education: no findings.
- Significant risks identified: federal and state grant compliance and management override of internal control.
- Significant accounting estimates: the newest one is the compensated absence liability which is very estimated.
- Significant unusual transactions: none identified.
- Suspected fraud: none identified.
- Immaterial misstatement: one found in the amount of $27,000.
- Disagreements with management: none.
- No significant matters, findings or issues.
- Management comment letter was provided.

Ms. Epstein moved approval of the Audit Report, seconded by Mr. Stephenson. The motion approved in a vote of 6-0.

Consent Agenda – Mr. Stephenson moved approval of the following Consent Agenda item, seconded by Ms. Jordan. The motion approved in a vote of 6-0.

- Contract and Purchasing Approvals

Heather Franklin

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Heather Franklin, Board Chair

Ken Richardson

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Ken Richardson, Superintendent / Clerk