



Fayette County Public Schools

Executive Summary Fayette County Public Schools Board Meeting Agenda Item

MEETING: Planning ▾

DATE: Jul 6, 2026

TOPIC: Audit Contract

PREPARED BY: Kyna Koch

Recommended Action on: July 6, 2026

Action Item for Vote (PLANNING MEETING) ▾

Superintendent Prior Approval: No ▾

Recommendation/Motion: A motion is in order to approve a contract with Mauldin & Jenkins Certified Public Accountants for audit services for the 2025-26 fiscal year and a restatement of fiscal year 2024-25.

Background/Rationale: The State Committee for School District Audits requires all local school districts to provide an annual independent audit of financial records and accounts under the board's control. The accountant selected must be a Certified Public Accountant registered with the State Board of Accountancy and the State Committee for School District Audits. State and federal regulations and Board Policy 04.9 require that the District's financial records be audited annually. An RFP was distributed seeking audit services for the restatement of FY 2024-25, an annual audit of FY 2025-26, as well as ancillary services through FY 2029-2030. The District received one response to the RFP from Mauldin & Jenkins Certified Public Accountants. The firm is headquartered in Atlanta, Georgia, but FCPS will be served by their office in Chattanooga, Tennessee. Mauldin & Jenkins does extensive work in the area of school district audits with clients in Louisiana, Georgia, Alabama, Florida, South Carolina and Tennessee. References have been checked and all comments are very positive.

Strategic Priority:

- Student Achievement
- Unity, Belonging & Student Efficacy
- Highly Effective, Culturally Responsive Workforce
- Outreach & Engagement
- Organizational Health & Effectiveness

Data Considerations: Enterprise ERP by Tyler Technologies (MUNIS) and FY 2024-25 audit.

Policy: 04.9 (Audits)

Fiscal Impact: Not to exceed \$131,750 plus \$225 per hour for ancillary services

Attachments(s): Audit Contract as required by the Kentucky Department of Education