

STATE COMMITTEE FOR SCHOOL DISTRICT AUDITS

MINUTES OF THE December 3rd, 2025, MEETING

Members present: Auditor of Public Accounts Designee, Valerie Hamilton, Office of Education Accountability Designee, Sabrina Smith; Office of the Attorney General Designee, Stacy Woodrum, Commissioner of Education Designee, Marshall Smith

Member not present: Office of the Governor Designee, John Hicks

Also in attendance: APA Attendees, Joy Markland, Alex Evans, Jeremy Sylvester; Kentucky Department of Education Attendees: Kim Carter, Jackie Chism, Ty Monroe, and Kelli Young.

I. Call to Order:

With a quorum present, Valerie Hamilton called the virtual meeting to order at 9:05 am. Valerie informed all present that this meeting is subject to the Kentucky Open Meetings Act. The agenda and meeting were made available to the public on December 2nd via a Media Advisory provided by Joy Markland. It was also noted that all members of a public agency attending via video teleconference must remain on camera at all times. A roll call was performed.

II. Approval of Minutes of the September 30th, 2025 Meeting:

Stacy Woodrum made a motion to approve the September 30th, 2025 meeting minutes. Marshall Smith seconded this motion, and the Committee unanimously approved the motion.

III. Old Business:

Nothing to report.

IV. New Business:

Valerie Hamilton opened with a short review of the high points approved in the last special meeting: the Audit Extension Request deadline being moved to December 1st, 2025 from October 1st, 2025 and Audit Submission Deadline being moved to December 31st, 2025 from November 15th, 2025. She then turned it over to Marshall Smith.

Marshall proposed moving the Audit Submission Deadline further back to January 31st, 2026, and the committee providing KDE provisional authority to approve any Audit Extension Requests to mitigate a meeting in January.

Sabrina asked why the Committee would need to extend the deadline any further. Marshall replied that it gives the CPAs adequate time to review everything for proper submission due to the late publication of the Compliance Supplement. Sabrina believes January 31st, 2026 is pushed too far out due to the date's proximity to the 2026 Legislative Session. Marshall echoed the added hardship faced by KDE for the late deadline but perceived a great many extension requests if the deadline is not moved. Sabrina remarked she had seen Fayette and Jefferson had already submitted their reports. However, Marshall Smith and Jackie Chism stated they had not seen those reports. Sabrina added that she had reviewed the Supplement and there weren't many changes to the Supplement, so CPAs should have already begun their work and been well along. Valerie mentioned that we would need to give the entities adequate time in the event the CPA firms hadn't started their work

while waiting on a final Supplement. Sabrina commented that KDE would need to be strict with the submission date.

No further discussion continued on this topic.

Marshall made a motion to move the Audit Deadline to January 31st, 2026 and KDE be given provisional authority to approve any further Audit Extension Requests. Stacy Woodrum seconded. Valerie, Marshall, and Stacy approved, Sabrina opposed on moving the date only, but all agreed on provisional authority. The motion passed.

V. Miscellaneous:

Nothing to report.

VI. Future Meeting Date:

The next SCSDA meeting will be via TEAMS on March 12th, 2026.

VII. Adjournment:

Stacy Woodrum made a motion for adjournment. Marshall Smith seconded the motion. Without objection, the meeting was adjourned.

Full Video of the YouTube Livestream for December 3rd, 2025:

- [December 3, 2025 - State Committee for School District Audits Meeting](#)