Matthew Cone
November 17, 2025

Whitley Penn LLP
3737 Buffalo Speedway, Suite 1600
Houston, TX 77098

Dear Whitley Penn Audit Team,

I am writing to express serious concerns regarding the clean audit opinion issued for Spring Branch Independent School District's (SBISD) Fiscal Year 2024 financial statements. As a member of the SBISD community and a taxpayer, I believe there are significant issues that warrant further scrutiny and potentially call into question how such an unqualified opinion was reached.

First, reports indicate that SBISD administration, specifically CFO Christine Porter, has admitted to spending 2025 bond funds without prior board approval. This action appears to violate procurement laws, including requirements for competitive bidding and board oversight. While this incident occurred after the FY2024 period (ending June 30, 2024), it raises questions about the effectiveness of internal controls and risk management processes that should have been evaluated during your audit. If systemic weaknesses in procurement and authorization procedures existed, they could have implications for the reliability of prior financial reporting.

Second, Jeannette Muecke serves on the district's Bond Oversight Committee, which monitors the use of bond funds totaling over $1.3 billion from the 2017 and 2022 bonds. Her husband, Brian Muecke, is the subject of Texas Ethics Commission process under complaint SC-32505243 for allegedly operating SaveSBISD as an unregistered political action committee. A preliminary review hearing was noticed for December 10, 2025. There are also allegations that confidential information was used to pressure trustees, and of private meetings with district officials, including Ms. Porter. These family ties and potential conflicts of interest, including under Texas Education Code § 11.064, raise questions about impartial bond fund oversight and the risk of favoritism, unauthorized transactions, or lack of impartiality.

Given these matters, I am puzzled as to how Whitley Penn could issue a clean slate — an unqualified opinion — without apparent qualifications or emphasis on these risks. Auditing standards require assessment of related-party relationships, governance issues, and risks of material misstatement due to fraud or non-compliance. Even if these specific events post-date FY2024, they may indicate ongoing risks that should have been considered in your risk assessment and testing procedures. Taxpayers deserve transparency, and I urge you to revisit your findings or conduct a supplemental review, such as a forensic audit, to address these concerns.

I kindly request a response explaining your audit methodology in light of these issues, including how conflicts and unauthorized spending risks were evaluated. Please feel free to contact me at Matt@MatthewTCone.com to discuss this further.

Thank you for your attention to this important matter. Ensuring accountability in public education funding is crucial for maintaining community trust.

Sincerely,

Matthew Cone

Source: Open letter published November 17, 2025 via @DeskofMattCone. Permanent record: matthewtcone.com