

**Audit of Superintendent
Expenditures
Fiscal Year 2021-2022**

Audit of Superintendent Expenditures Fiscal Year 2021-2022

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Date: September 26, 2022

To: Board of Trustees
Stephanie S. Elizalde, Ed.D., Superintendent

From: Robert Rubel, MBA, CPA, CIA, CISA
Chief Internal Audit Officer

Subject: Audit of Superintendent Expenditures Fiscal Year 2021-2022

Executive Summary

Pursuant to the Fiscal Year (FY) 2021-2022 Audit Plan, the Dallas Independent School District (District) Office of Internal Audit (OIA) has completed its review of the expenditures reimbursed to or paid on behalf of the Superintendent of Schools for FY 2021-2022. The types of expenditures included in the audit were the same categories reported in the quarterly reports to the Board of Trustees (Board).

OIA reviewed expenditure reimbursements completed during FY 2021-2022 totaling \$19,171. OIA verified the quarterly business expenses reports to the Board of Trustees included business expenses allowed in the Superintendent's contract which were paid to the Superintendent of Schools, Dr. Michael Hinojosa, as well as items paid on his behalf.

All items reviewed were both allowable and reasonable.

Background

In accordance with the Superintendent's employment contract, the District is required to pay the Superintendent's dues to associations and conferences deemed appropriate by the Board and bear the reasonable cost for registration, travel, meals, lodging, and other related expenses for such attendance and membership. The District shall also reimburse the Superintendent for the costs associated with membership in local civic organizations, renewal, or extensions of appropriate certifications to act as a Superintendent in the State of Texas, and other allowable expenses incurred during performance of the Superintendent's duties under the contract.

Scope

We examined the Superintendent's expenditures for FY 2021-2022. The audit scope was limited to the expenditure categories included in the quarterly reports to the Board of Trustees as delineated above.

Objective

The objective was to determine whether expenditures were allowable and reasonable as well as complete as reported to the Board of Trustees on a quarterly basis.

Methodology

To determine if expenses reimbursed or paid on behalf of the Superintendent were accurate, complete, and in compliance with Board policy, OIA obtained the documentation compiled quarterly by the Superintendent's Office to support the Superintendent's expense reimbursements and performed the following:

- Vouched the total reimbursement amount reported to the Board to the accounting system using the Oracle GL Expense report
- Verified expenses were supported by invoices, payment details, and other applicable documents
- Recalculated supporting documentation to verify accuracy
- For travel reimbursements, verify the mileage was accurate, travel request approval was obtained, and travel documentation was complete.

No exceptions were noted.

In addition, OIA ran a vendor payment detail to verify no additional expenses were paid that were not reported.

No exceptions were noted.

Primary criteria used for this audit were:

- 1) District Superintendent's Employment Contract and annual contract extension amendments
- 2) District Policy DEE (REG), Compensation and Benefits, Expense Reimbursement, issued November 4, 2019

Audit Observations and Recommendations

No observations or recommendations were identified for this audit of Superintendent expenditures.

Conclusion

Superintendent expenditures reimbursed during FY 2021-2022 were deemed allowable, reasonable, and complete.

OIA would like to thank the Superintendent's Office staff for their assistance during the audit.

This audit was conducted in accordance with the Institute of Internal Auditor's *International Standards for the Professional Practice of Internal Auditing*. Those standards require OIA plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. OIA believes the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Respectfully submitted,

Robert Rubel

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Chief Internal Audit Officer

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