

Annual Audit Committee Report to the Board of Trustees for Fiscal Year 2024-2025

Audit Committee Members

Trustee Sarah Weinberg	Chair
Trustee Joyce Foreman	Member
Trustee Lance Currie	Member
Chris Lewis, CIA, CRMA	Non-Voting Community Adviser
J. Manuel Torres-Rodriguez, J.D., CPA	Non-Voting Community Adviser

Office of Internal Audit

Robert Rubel, MBA, CPA, CIA, CISA	Chief Internal Audit Officer
Eva Narten, MS, CPA, CIA, CISA	Deputy Chief

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Introduction

This report is presented in accordance with the Audit Committee charter at Dallas Independent School District (District) policy, BDB (Exhibit) (see Appendix 4), which requires that an annual report be presented to the Board of Trustees summarizing the Audit Committee's activities, issues, and recommendations. This report includes:

- A summary of the work the Audit Committee performed to fully discharge its responsibilities during the preceding year
- A summary of progress in addressing corrective actions on the findings and recommendations made in internal and external audit reports
- Details of meetings, including the number of meetings, held during the relevant period and the number of meetings each member attended
- Other matters the committee deemed to be important

The report covers the period July 1, 2024 through June 30, 2025.

The Audit Committee plays a significant role in providing and improving transparency around governance, risk management, and internal control practices. The Audit Committee should play an independent oversight and advisory role, with responsibility for decision-making resting with management. The Audit Committee is a key component of an organization's governance structure and strengthens the independence of the internal audit activity.

Audit Committee member independence is a key concept for an effective Audit Committee. In addition to being independent from the District, Audit Committee members are expected to conduct their work in a diligent and professional manner, demonstrate inquisitiveness, outspokenness, courageousness, and collectively be knowledgeable of, or have expertise in finance and accounting, business, auditing, risk management, compliance, and information technology.

The Audit Committee charter is the benchmark for assessing the Audit Committee's performance. Compliance with charter standards is one pillar of a high-performing Audit Committee. Two additional pillars; (1) participation of Audit Committee members in pursuit of value-added activities, and (2) outcomes achieved, also support their overall contribution to the District. A strong Audit Committee builds trust and confidence in how the District is managed and strengthens independence of the internal audit activity.

Purpose of the Audit Committee BDB (Exhibit) (see Appendix 4)

The purpose of the Audit Committee is to provide structured, systematic oversight of the District's risk management and internal control practices. The committee assists the

Board of Trustees by providing advice and guidance on the adequacy of the District's initiatives for:

- Risk management;
- Internal control framework;
- Oversight of internal and external audits; and
- Financial statements and public accountability reporting.

In broad terms, the Audit Committee reviews each of the items noted above and provides the Board of Trustees with independent advice on the adequacy and effectiveness of management's practices. This advice and guidance also may include suggestions and recommendations to strengthen these management arrangements.

Authority of the Audit Committee BDB (Exhibit) (see Appendix 4)

The Audit Committee is empowered by the Board of Trustees to:

- Approve the annual internal audit plan and subsequent changes to it;
- Perform the annual evaluation of the chief internal auditor and recommend any employment, compensation, or changes in work conditions to the full Board of Trustees for approval;
- Review and approve the District's risk assessment and provide copies to the full Board of Trustees;
- Review reports issued by the Office of Internal Audit and designate them as final;
- Review and approve the Office of Internal Audit charter and subsequent revisions as outlined in CFC (Exhibit) (see Appendix 5);
- Set the annual budget for the Office of Internal Audit, which will be included within the Annual Fiscal Year Dallas ISD General Administration budget adopted by the Board of Trustees;
- Appoint community advisers; and
- Perform the oversight of the Office of Internal Audit to ensure that all activities are conducted in compliance with, and limited to, the Office of Internal Audit charter.

Composition of the Audit Committee BDB (Exhibit) (see Appendix 4)

The Audit Committee consists of:

- Three members of the Board, who are appointed to one-year terms by the Board President. The Board President designates the Chair of the Audit Committee. Only members of the Board serving on the Audit Committee are authorized to vote.
- Two non-voting community advisers, who will be appointed by the Audit Committee:
 - Advisers, who must be Certified Public Accountants (CPAs) and/or Certified Internal Auditors (CIAs).
 - At least one community adviser, who must be a CPA.
 - Appointments are for two-year staggered terms.

- The Superintendent and/or designee may attend Audit Committee meetings.

During FY 2024-2025, the Audit Committee was composed of the following members:

- Trustee Sarah Weinberg, Chair
- Trustee Joyce Foreman
- Trustee Lance Currie
- Non-voting Community Adviser Chris Lewis, CIA (re-appointed in September 2023 for a two-year term ending June 2025)
- Non-voting Community J. Manuel Torres-Rodriguez, J.D., CPA (appointed in October 2024 for a two-year term ending June 2026)

The following items are required to be disclosed in the annual report to the Board of Trustees.

Summary of Audit Committee Responsibilities

Per policy BDB (Exhibit) Audit Committee responsibilities include the following:

- Financial Statements

During the year the Audit Committee met with Weaver and Tidwell LLP (Weaver) the District's external auditors. At the November 19, 2024 meeting, the Audit Committee heard Weaver representatives discuss the District's audited financial statements for the year ended June 30, 2024. Weaver discussed the audit process, required auditor communications to those responsible for governance, auditor results and findings, financial highlights, and any new accounting standards implemented in FY 2024. The audit firm issued an unmodified opinion on the FY 2024 financial statements. The Audit Committee voted to recommend to the full Board of Trustees approval of the Annual Comprehensive Financial Report for the fiscal year ended June 30, 2024.

- Internal Control Framework

At the May 19, 2025 meeting, the Audit Committee approved the FY 2025-2026 audit plan that covered various District operational areas. Included in the audit plan were procedures to document, analyze, and report on internal controls. (see Appendix 1)

Recommendations to improve the internal control function of a specific operational area are included in the internal audit reports that are presented to the Audit Committee for review and approval. All findings and recommendations were tracked and included management's responses. This information was presented at each Audit Committee meeting for review and discussion.

Continued discussion and training on issues involving the internal control framework should be included in future Audit Committee meetings.

- Internal Audit

The Audit Committee reviewed the Office of Internal Audit Charter (CFC Exhibit) (see Appendix 5) and the Audit Committee Charter (BDB Exhibit) (see Appendix 4) at the May 19, 2025 meeting with no recommended changes.

The Office of Internal Audit is required by District policy (CFC Exhibit) and the Standards to conduct a District risk assessment to determine whether the District's network of risk management, as designed and represented by management, is adequate and functioning in a manner to ensure risks are appropriately identified and managed. The risk assessment process is used to obtain input from District stakeholders and to determine and prioritize internal audit work plans. The FY 2025-2026 Annual Audit Plan which includes the annual risk assessment was approved by the Audit Committee at its May 19, 2025 meeting. (see Appendix 1).

A status report was presented to the Audit Committee at each meeting on the progress of the FY 2024-2025 Annual Audit Plan. The current status report is attached. (see Appendix 2).

The Audit Committee reviewed the Office of Internal Audit staffing report at their meeting held on May 19, 2025. The organization chart as of July 7, 2025 is attached. (see Appendix 6).

The Audit Committee's review on internal audit reports supports the conclusion that there are no unjustified restrictions or limitations on the Office of Internal Audit. Audit Committee members expressed support for unrestricted access for all internal audit activities.

The Audit Committee reviewed and discussed several factors that measured Internal Audit's effectiveness. These discussions concerned Internal Audit operations and the Standards. Implementing a District risk assessment process, preparing an audit work plan based on the District's risk assessment, improving internal audit report presentations with greater in-depth management recommendations, and tracking management resolution of observations and recommendations are examples of the metrics that were used to determine the Office of Internal Audit's effectiveness.

The Audit Committee was available to meet with the Chief Internal Audit Officer to discuss any subject in closed session that met the requirements of the Texas Open Meetings Act.

- **External Audit**
Meetings held with external auditors are highlighted in the Financial Statement section of this report. Discussion of the external auditors' proposed audit scope and approach were reviewed and discussed at those meetings. There were no changes in the external auditor during FY 2024-2025.
- **Compliance**
The Audit Committee in its review of internal and external audit reports identifies significant observations/findings. All internal audit report observations are tracked and presented to the Audit Committee at each meeting to determine the status of the recommendations. During this year, recommendations were sufficiently resolved or are still being monitored for management's follow-up. Any external auditor findings are followed-up by the audit firm, and results are reported to the Audit Committee in the subsequent year.
- **Reporting Responsibilities**
This report fulfills the Audit Committee's responsibility to submit an annual report to the Board of Trustees summarizing the committee's activities, issues, and recommendations.

Summary of Corrective Actions on Findings and Recommendations

At each meeting, a status report on findings and recommendations prepared by the Office of Internal Audit was presented to the Audit Committee. The report contained a listing of recommendations from prior internal audit reports, scheduled implementation dates, management's responsible party, and the recommendation's risk level. As a recommendation was completed by management and reviewed by the Internal Audit staff, it would appear as "closed" in the report. Audit Committee members reviewed the report and asked questions regarding the status of individual items. Management representatives attended meetings to answer any Audit Committee questions as needed.

Details of Audit Committee Meetings

The Audit Committee is required to meet at least four times during the fiscal year and can convene additional meetings as necessary. All committee members are expected to attend each meeting. BDB (Exhibit) (see Appendix 4).

Chair, Sarah Weinberg, convened a special meeting on April 28, 2025 to approve the Chief Internal Audit Officer's performance evaluation for the 2024-2025 school year. The Audit Committee also voted to approve a recommendation to the full Board of Trustees on changes to the Chief Internal Audit Officer's employment compensation for the 2025-2026 school year.

The following chart lists the Audit Committee meetings and the attendance of each committee member.

Committee Member	10/1/24	11/19/24	2/18/25	4/28/25	5/19/25
Sarah Weinberg, Chair	✓	✓	✓	✓	✓
Joyce Foreman, Trustee	✓	x	x	x	✓
Lance Currie, Trustee	✓	✓	✓	✓	✓
Chris Lewis, CIA, CRMA Community Adviser	✓	✓	x	✓	✓
J. Manuel Torres- Rodriguez, J.D., CPA Community Adviser	✓	x	✓	x	x

The Audit Committee meeting minutes are attached. (see Appendix 3). The minutes for the meetings in May 2025 will be presented for approval at the September 10, 2025 Audit Committee meeting.

Report on Other Significant Matters

The Institute of Internal Auditors (IIA) requires that an External Quality Assessment (EQA) be completed every five years. The next EQA is due to be completed by October 2026. The most recent external EQA was completed in October 2021 by the IIA. The Office of Internal Audit was given a rating of “**Generally Conforms**” in every assessed area, which is the highest rating given by the IIA. (see Appendix 7 for report excerpt). According to the IIA, “*this level of conformance demonstrates a clear intent and commitment to achieving the Core Principles for the Professional Practice of Internal Auditing and the Definition of Internal Auditing*”.

In addition, the Office of Internal Audit performs an Internal Quality Assessment (IQA) on an annual basis to ensure quality standards are being met. An IQA was completed and presented to the Audit Committee on November 19, 2024. The review resulted in a rating of “**Generally Conforms**” in every assessed area.

Conclusion

During FY 2024-2025, the Audit Committee complied with the committee charter, had active participation of the Audit Committee members, and pursued value-added activities and outcomes. The Audit Committee efforts provided opportunity to build trust and confidence in how the District is managed; and strengthen the independence of the Internal Audit activity. As a result, the Audit Committee provided beneficial assistance to the Board of Trustees by providing advice and guidance on the adequacy of the District’s initiatives for risk management, internal control framework, oversight of internal and external audits, financial statements, and public accountability reporting.

Appendix 1: FY 2025-2026 Audit Plan

FY 2025-2026 Audit Plan

Type	Description	Hours	% of Total
Assurance Engagements	Supplemental Earnings ¹	500	2.8%
	Facilities Access including Use Agreements ²	600	3.3%
	Special Revenue Funds Management	1,000	5.6%
	Grounds and Athletic Fields Department Operations	1,000	5.6%
	Homeless Education Program	1,000	5.6%
	Substitute Program	1,000	5.6%
	Application and Enrollment Process and Initiatives	1,200	6.7%
	School Based Counseling Services	1,200	6.7%
	Health Services Electronic Records Platform – IT Controls	1,000	5.6%
	E-Rate Program	300	1.6%
	Standardized Testing (STAAR)	300	1.6%
	Follow-up Audits	1,000	5.6%
	Superintendent’s Expenses	40	0.2%
	Bond Funded Projects - CMAR	300	1.6%
	Continuous Auditing – Bond Funded Projects	1,200	6.7%
	Continuous Auditing – Disbursements and Payroll Security	500	2.8%
	Campus Based Controls	250	1.4%
	1,500	8.3%	
Advisory	Reserve for advisory and changes to Audit Plan	1,500	8.3%
Department Operations	Hotline Management	500	2.8%
	Investigations	500	2.8%
	External Audit Oversight	300	1.6%
	Risk Assessment	1,000	5.6%
	Quality Review	300	1.6%
	Totals	17,990	100%

Order is not intended to reflect a ranking.

¹ Rollover from FY 2024-2025 Audit Plan

² Rollover from FY 2024-2025 Audit Plan with added scope of Facility Use Agreements

Appendix 2: FY 2024-2025 Audit Plan Status

FY 2024-2025 Audit Plan Status

No.	Audit/ Project Code	Audit/Project	Audit/ Project Status	Start Date	FY 2025 Budgeted Hours	FYTD Actual Hours ¹	Estimated Hours to Complete	Variance Over/ (Under)
1	25-ADMIN-002	Quality Review	Completed	September 2024	300	60	-	(240)
2	25-ADMIN-003	Risk Assessment	Completed	January 2025	1,000	493	-	(507)
3	25-AUD-001	E-Rate Program	Completed	January 2025	200	321	-	121
4	25-AUD-002	Standardized Testing (STAAR)	Completed	March 2025	300	489	-	189
5	25-AUD-003	Follow-up Audits	Completed	July 2024	1,000	1,323	-	323
6	25-AUD-004	Superintendent's Expenses	Completed	October 2024	40	41	-	1
7	25-AUD-005	Continuous Audit - Bond Funded Projects (CMARs)	Completed	July 2024	300	166	-	(134)
8	25-AUD-006	Continuous Audit - Bond Funded Projects (CSPs, JOCs)	Completed	July 2024	500	603	-	103
9	25-AUD-007	Continuous Audit - Disbursements and Payroll	Completed	March 2025	300	455	-	155
10	25-AUD-008	Security	Completed	August 2024	500	125	-	(375)
11	25-AUD-009	Campus Based Controls	Completed	July 2024	1,500	2,432	-	932
12	25-AUD-011	Fleet	Completed	October 2024	1,000	861	-	(139)
13	25-AUD-013	Section 504	Completed	July 2024	1,000	2,196	-	1,196
14	25-AUD-014	Procurement	Completed	July 2024	1,500	1,327	-	(173)
15	25-AUD-015	Asset Management	Completed	July 2024	1,000	1,930	-	930
16	25-AUD-016	Campus Partnership Agreements	Completed	January 2025	1,000	765	-	(235)
17	25-AUD-017	Dallas ISD Police Department Quartermaster	Completed	January 2025	700	908	-	208
18	25-AUD-018	Food Quality Management	Completed	July 2024	750	335	-	(415)
19	N/A	Hotline Management	Completed	July 2024	500	1,253	-	753
20	N/A	Investigations	Completed	July 2024	1,500	548	-	(952)
21	25-ADV-000	Advisory/Changes in Audit Plan	Completed	July 2024	1,500	365	-	(1,135)
22	25-EXT-001	External Audit Oversight	Completed	July 2024	300	62	-	(238)
23	25-AUD-010	Supplemental Earnings	Rollover	September 2024	1,200	1,498	-	-
24	25-AUD-012	Facilities Access	Rollover	May 2025	1,000	130	-	-
Total					18,890	18,686	-	368

¹As of June 30, 2025

Status	No.	%
Completed	22	91.7%
Rollover	2	8.3%
Not Started	-	0.0%
Total	24	100.0%

Appendix 3: Audit Committee Meeting Minutes

**BOARD OF TRUSTEES
DALLAS INDEPENDENT SCHOOL DISTRICT
AUDIT COMMITTEE MEETING
Tuesday, October 1, 2024, at 2:30 p.m.
Linus D. Wright Dallas ISD Administration Bldg.
Board Room 303
9400 N. Central Expressway
Dallas, TX 75231**

The Audit Committee of the Dallas Independent School District held an Audit Committee Meeting on October 1, 2024, in Board Room 303 of the Linus D. Wright Dallas ISD Administration Bldg., 9400 N. Central Expressway, Dallas, TX 75231. The meeting was held live and by video conference. A quorum of the committee was physically present.

Meeting Called to Order at 2:32 p.m.

Committee Members Present in Person: Sarah Weinberg (Chair), Lance Currie, and Joyce Foreman.

Non-Voting Committee Members Present: Chris Lewis and J. Manuel Torres-Rodriguez.

Deputy Superintendent of Staff & Racial Equity: Dr. Pamela Lear was present on behalf of Superintendent of Schools, Dr. Stephanie Elizalde.

1. Notice and Return

1.1 Notice

1.2 Board Policy BED (Local) Board Meetings: Public Participation

2. Moment of Silence and Pledge of Allegiance

3. Acknowledgements

3.1 Recognition of Board of Trustees and Public Advisory Members

3.2 Chair's Remarks – Sarah Weinberg, District 2

4. Public Forum – Speakers to Agenda Items

4.1 Public Speakers – No Speakers

5. Action Items/Reports

5.1 Consider and Take Possible Action to Appoint Non-Voting Community Adviser to Audit Committee, J. Manuel Torres-Rodriguez

Appoint Non-Voting Community Adviser to Audit Committee, J. Manuel Torres-Rodriguez

Motion by Lance Currie, seconded by Joyce Foreman
Final Resolution: Motion Passed: 3/0
Yes: Sarah Weinberg, Lance Currie, and Joyce Foreman

5.2 Consider and Take Possible Action to Approve the Minutes of May 1, 2024 and May 15, 2024

Approve the Minutes of May 1, 2024 and May 15, 2024

Motion by Lance Currie, seconded by Joyce Foreman
Final Resolution: Motion Passed: 3/0
Yes: Sarah Weinberg, Lance Currie, and Joyce Foreman

5.3 Report on District Financial Update, Eduardo Ramos, CFO, Financial Services

5.4 Annual Audit Committee Report for FY 2023-2024

5.5 Office of Internal Audit Annual Report for FY 2023-2024

5.6 Office of Internal Audit FY 2024-2025 Strategic Plan

5.7 Consider and Take Possible Action to Accept and Make Final Internal Audit Reports

Accept and Make Final Internal Audit Reports

Motion by Lance Currie, seconded by Joyce Foreman
Final Resolution: Motion Passed: 3/0
Yes: Sarah Weinberg, Lance Currie, and Joyce Foreman

5.8 Report on Status of Audit Follow-Up

5.9 Report on District Hotline

5.10 Report on Status of Audit Plan and Sufficiency of Department Resources

5.11 Consider and Take Possible Action to Approve Amendment to the FY 2024-2025 Internal Audit Plan

Approve Amendment to the FY 2024-2025 Internal Audit Plan

Motion by Lance Currie, seconded by Joyce Foreman
Final Resolution: Motion Passed: 3/0
Yes: Sarah Weinberg, Lance Currie and Joyce Foreman


6. Closed Session - The Board will retire to closed session pursuant to Texas Government Code Section: 551 concerning the following section:

6.1 Section 551.129 To consult with its attorneys by use of telephone conference call, video conference call, or communications over the Internet in an open meeting and/or closed meeting.

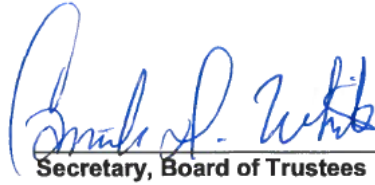
The Board did not Retire to Closed Session.

7. Adjourned at 3:38 p.m.

APPROVED ON 12-19-2024



President, Board of Trustees
Dallas Independent School District



Secretary, Board of Trustees
Dallas Independent School District

**BOARD OF TRUSTEES
DALLAS INDEPENDENT SCHOOL DISTRICT
AUDIT COMMITTEE MEETING
Tuesday, November 19, 2024, at 2:30 p.m.
Linus D. Wright Dallas ISD Administration Bldg.
Board Room 303
9400 N. Central Expressway
Dallas, TX 75231**

The Audit Committee of the Dallas Independent School District held an Audit Committee Meeting on November 19, 2024, in Board Room 303 of the Linus D. Wright Dallas ISD Administration Bldg., 9400 N. Central Expressway, Dallas, TX 75231. The meeting was held live and by video conference. A quorum of the committee was physically present.

Meeting Called to Order at 2:31 p.m.

Committee Members Present in Person: Sarah Weinberg (Chair) and Lance Currie.

Committee Member Absent: Joyce Foreman

Non-Voting Committee Member Present: Chris Lewis

Non-Voting Committee Member Absent: J. Manuel Torres-Rodriguez

Superintendent of Schools: Dr. Stephanie Elizalde was present.

1. Notice and Return

1.1 Notice

1.2 Board Policy BED (Local) Board Meetings: Public Participation

2. Moment of Silence and Pledge of Allegiance

3. Acknowledgements

3.1 Recognition of Board of Trustees and Public Advisory Members

3.2 Chair's Remarks – Sarah Weinberg, District 2

4. Public Forum – Speakers to Agenda Items

4.1 Public Speakers – No Speakers

4.2 Persons desiring to address the Board may register prior to the Audit Committee Meeting by calling the Board Services Office at (972) 925-3720 during regular business hours. The deadline for registering to address the Board is 5 p.m., the day preceding the Audit Committee Meeting. Each member of the public who desires to address the Board regarding an item on an agenda for an open meeting of the Board may be allowed to address the Board regarding the item at the meeting before the Board's consideration of the agenda item. Only members of the public who are properly registered will be allowed to speak during the meeting. At all other times during Audit Committee meetings, the audience shall not enter into discussion or debate on matters being considered by the Board. No individual presentation shall exceed three minutes. In the event an individual uses a non-simultaneous translator when addressing the Board, the individual shall be permitted twice the allotted time to make his or her presentation. Ref: Board Policy BED (LOCAL). For additional Public Forum rules see NOTICE AND RETURN

5. Closed Session - The Board will retire to closed session pursuant to Texas Government Code Section 551 concerning the following sections.

5.1 551.129 To consult with its attorneys by use of telephone conference call, video conference call, or communications over the Internet in an open meeting and/or closed meeting.

The Board did not Retire to Closed Session.

6. Reports

6.1 Report on District Financial Update, Eduardo Ramos, CFO, Financial Services

6.2 Report on Fiscal Year 2023-2024 E-Rate Program Audit

6.3 Report on Status of Audit Follow-Up

6.4 Report on District Hotline

6.5 Report on Status of Audit Plan and Sufficiency of Department Resources

6.6 Report on Results of the Internal Quality Assessment

7. Approval of Minutes

7.1 Consider and Take Possible Action to Approve the Minutes of October 1, 2024

Approve the Minutes of October 1, 2024

Motion by Lance Currie, seconded by Sarah Weinberg

Final Resolution: Motion Passed: 2/0

Yes: Sarah Weinberg and Lance Currie

8. Action Items

8.1 Consider and Take Possible Action to Review and Recommend to the Full Board of Trustees Approval of the Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2024

Review and Recommend to the Full Board of Trustees Approval of the Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2024

Motion by Lance Currie, seconded by Sarah Weinberg
Final Resolution: Motion Passed: 2/0
Yes: Sarah Weinberg and Lance Currie

8.2 Consider and Take Possible Action to Accept and Make Final Internal Audit Reports

Accept and Make Final Internal Audit Reports

Motion by Lance Currie, seconded by Sarah Weinberg
Final Resolution: Motion Passed: 2/0
Yes: Sarah Weinberg and Lance Currie

8.3 Consider and Take Possible Action to Approve the Continuation of the 2023-2024 Chief Internal Audit Officer Performance Evaluation Instrument for Fiscal Year 2024-2025

Approve the Continuation of the 2023-2024 Chief Internal Audit Officer Performance Evaluation Instrument for Fiscal Year 2024-2025

Motion by Lance Currie, seconded by Sarah Weinberg
Final Resolution: Motion Passed: 2/0
Yes: Sarah Weinberg and Lance Currie

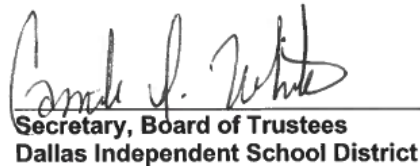
9. Adjournment

The meeting was adjourned at 3:45 p.m.

APPROVED ON March 20, 2025



President, Board of Trustees
Dallas Independent School District



Secretary, Board of Trustees
Dallas Independent School District

**BOARD OF TRUSTEES
DALLAS INDEPENDENT SCHOOL DISTRICT
AUDIT COMMITTEE MEETING
Tuesday, February 18, at 2:30 p.m.
Linus D. Wright Dallas ISD Administration Bldg.
Board Room 303
9400 N. Central Expressway
Dallas, TX 75231**

The Audit Committee of the Dallas Independent School District held an Audit Committee Meeting on February 18, 2025, in Board Room 303 of the Linus D. Wright Dallas ISD Administration Bldg., 9400 N. Central Expressway, Dallas, TX 75231. The meeting was held live and by video conference. A quorum of the committee was physically present.

Meeting Called to Order at 2:30 p.m.

Committee Members Present in Person: Sarah Weinberg (Chair) and Lance Currie.

Committee Member Absent: Joyce Foreman

Non-Voting Community Adviser Present: J. Manuel Torres-Rodriguez

Non-Voting Community Adviser Absent: Chris Lewis

Superintendent of Schools: Dr. Stephanie Elizalde was present.

1. Notice and Return

1.1 Notice

1.2 Board Policy BED (Local) Board Meetings: Public Participation

2. Moment of Silence and Pledge of Allegiance

3. Acknowledgements

3.1 Recognition of Board of Trustees and Community Advisers

3.2 Chair's Remarks – Sarah Weinberg, District 2

4. Public Forum – Speakers to Agenda Items

4.1 Public Speakers – No Speakers

4.2 Persons desiring to address the Board may register prior to the Audit Committee Meeting by calling the Board Services Office at (972) 925-3720 during regular business hours. The deadline for registering to address the Board is 5 p.m., the day preceding the Audit Committee Meeting. Each member of the public who desires to address the Board regarding an item on an agenda for an open meeting of the Board may be allowed to address the Board regarding the item at the meeting before the Board's consideration of the agenda item. Only members of the public who are properly registered will be allowed to speak during the meeting. At all other times during Audit Committee meetings, the audience shall not enter into discussion or debate on matters being considered by the Board. No individual presentation shall exceed three minutes. In the event an individual uses a non-simultaneous translator when addressing the Board, the individual shall be permitted twice the allotted time to make his or her presentation. Ref: Board Policy BED (LOCAL). For additional Public Forum rules see NOTICE AND RETURN

5. Closed Session - The Board will retire to closed session pursuant to Texas Government Code Section 551 concerning the following sections.

5.1 551.129 To consult with its attorneys by use of telephone conference call, video conference call, or communications over the Internet in an open meeting and/or closed meeting.

The Board did not Retire to Closed Session.

6. Reports

6.1 Report on District Financial Update, Eduardo Ramos, CFO, Financial Services

6.2 Report on Status of Audit Follow-Up

6.3 Report on District Hotline

6.4 Report on Status of Audit Plan and Sufficiency of Department Resources

7. Approval of Minutes

7.1 Consider and Take Possible Action to Approve the Minutes of November 19, 2024

Approve the Minutes of November 19, 2024

Motion by Lance Currie, seconded by Sarah Weinberg
Final Resolution: Motion Passed: 2/0
Yes: Sarah Weinberg and Lance Currie

8. Action Item

8.1 Consider and Take Possible Action to Accept and Make Final Internal Audit Reports

Accept and Make Final Internal Audit Reports

Motion by Lance Currie, seconded by Sarah Weinberg
Final Resolution: Motion Passed: 2/0
Yes: Sarah Weinberg and Lance Currie

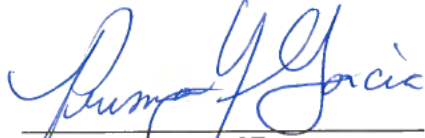
9. Adjournment

The meeting was adjourned at 3:11 p.m.

APPROVED ON 10-26-25



**President, Board of Trustees
Dallas Independent School District**



**Secretary, Board of Trustees
Dallas Independent School District**

**BOARD OF TRUSTEES
DALLAS INDEPENDENT SCHOOL DISTRICT
AUDIT COMMITTEE MEETING
Monday, April 28, at 2:30 p.m.
Linus D. Wright Dallas ISD Administration Bldg.
Board Room 303
9400 N. Central Expressway
Dallas, TX 75231**

The Audit Committee of the Dallas Independent School District held an Audit Committee Meeting on April 28, 2025, in Board Room 303 of the Linus D. Wright Dallas ISD Administration Bldg., 9400 N. Central Expressway, Dallas, TX 75231. The meeting was held live and by video conference. A quorum of the committee was physically present.

Meeting Called to Order at 2:30 p.m.

Committee Members Present in Person: Sarah Weinberg (Chair) and Lance Currie

Committee Member Absent: Joyce Foreman

Non-Voting Community Adviser Present via Video Conference: Chris Lewis

Non-Voting Community Adviser Absent: J. Manuel Torres-Rodriguez

Deputy Superintendent of Staff and Accountability: Dr. Pamela Lear was present on behalf of Superintendent of Schools, Dr. Stephanie Elizalde.

1. Notice and Return

1.1 Notice

1.2 Board Policy BED (Local) Board Meetings: Public Participation

2. Moment of Silence and Pledge of Allegiance

3. Acknowledgements

3.1 Recognition of Board of Trustees and Community Advisers

3.2 Chair's Remarks – Sarah Weinberg, District 2

4. Public Forum – Speakers to Agenda Items

4.1 Public Speakers – **No Speakers**

4.2 Persons desiring to address the Board may register prior to the Audit Committee Meeting by calling the Board Services Office at (972) 925-3720 during regular business hours. The deadline for registering to address the Board is 5 p.m., the day preceding the Audit Committee Meeting. Each member of the public who desires to address the Board regarding an item on an agenda for an open meeting of the Board may be allowed to address the Board regarding the item at the meeting before the Board's consideration of the agenda item. Only members of the public who are properly registered will be allowed to speak during the meeting. At all other times during Audit Committee meetings, the audience shall not enter into discussion or debate on matters being considered by the Board. No individual presentation shall exceed three minutes. In the event an individual uses a non-simultaneous translator when addressing the Board, the individual shall be permitted twice the allotted time to make his or her presentation. Ref: Board Policy BED (LOCAL). For additional Public Forum rules see NOTICE AND RETURN

5. Closed Session - The Board will retire to closed session pursuant to Texas Government Code Section 551 concerning the following sections.

5.1 551.074 To deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee, including the 2024-2025 Performance Evaluation of the Chief Internal Audit Officer and Results.

5.2 551.129 To consult with its attorneys by use of telephone conference call, video conference call, or communications over the Internet in an open meeting and/or closed meeting.

**The Board retired to Closed Session at 2:35 p.m.
The Board returned to Open Session at 3:00 p.m.**

6. Action Item

6.1 Consider and Take Possible Action to Approve the Chief Internal Audit Officer Performance Evaluation for the 2024-2025 School Year and Any Recommended Salary Adjustment by the Audit Committee.

Approve the Chief Internal Audit Officer Performance Evaluation for the 2024-2025 School Year and Any Recommended Salary Adjustment by the Audit Committee

Motion by Lance Currie, seconded by Sarah Weinberg
Final Resolution: Motion Passed: 2/0
Yes: Sarah Weinberg and Lance Currie

7. Discussion Item

7.1 Discussion of the Chief Internal Auditor Performance Evaluation Form for Fiscal Year 2025-2026

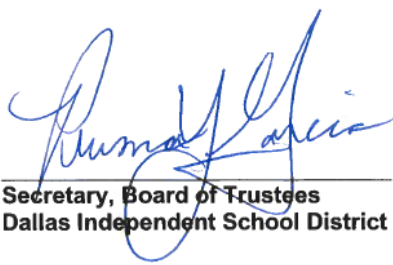
8. Adjournment

The meeting was adjourned at 3:08 p.m.

APPROVED ON 6-26-25



**President, Board of Trustees
Dallas Independent School District**



**Secretary, Board of Trustees
Dallas Independent School District**

**BOARD OF TRUSTEES
DALLAS INDEPENDENT SCHOOL DISTRICT
AUDIT COMMITTEE MEETING
Monday, May 19, at 4:30 p.m.
Linus D. Wright Dallas ISD Administration Bldg.
Board Room 303
9400 N. Central Expressway
Dallas, TX 75231**

The Audit Committee of the Dallas Independent School District held an Audit Committee Meeting on February 18, 2025, in Board Room 303 of the Linus D. Wright Dallas ISD Administration Bldg., 9400 N. Central Expressway, Dallas, TX 75231. The meeting was held live and by video conference. A quorum of the committee was physically present.

Meeting Called to Order at 4:30 p.m.

Committee Members Present in Person: Sarah Weinberg (Chair) and Lance Currie.

Committee Member Present via Video Conference: Joyce Foreman arrived at 5:00 p.m.

Non-Voting Community Adviser Present via Video Conference: Chris Lewis

Non-Voting Community Adviser Absent: J. Manuel Torres-Rodriguez

Deputy Superintendent of Staff & Accountability: Dr. Pamela Lear was present on behalf of Superintendent of Schools, Dr. Stephanie Elizalde.

- 1. Notice and Return**
 - 1.1 Notice
 - 1.2 Board Policy BED (Local) Board Meetings: Public Participation
- 2. Moment of Silence and Pledge of Allegiance**
- 3. Acknowledgements**
 - 3.1 Recognition of Board of Trustees and Community Advisers
 - 3.2 Chair's Remarks – Sarah Weinberg, District 2
- 4. Public Forum – Speakers to Agenda Items**
 - 4.1 Public Speakers
 - No Speakers**

4.2 Persons desiring to address the Board may register prior to the Audit Committee Meeting by calling the Board Services Office at (972) 925-3720 during regular business hours. The deadline for registering to address the Board is 5 p.m., the day preceding the Audit Committee Meeting. Each member of the public who desires to address the Board regarding an item on an agenda for an open meeting of the Board may be allowed to address the Board regarding the item at the meeting before the Board's consideration of the agenda item. Only members of the public who are properly registered will be allowed to speak during the meeting. At all other times during Audit Committee meetings, the audience shall not enter into discussion or debate on matters being considered by the Board. No individual presentation shall exceed three minutes. In the event an individual uses a non-simultaneous translator when addressing the Board, the individual shall be permitted twice the allotted time to make his or her presentation. Ref: Board Policy BED (LOCAL). For additional Public Forum rules see NOTICE AND RETURN

5. **Closed Session - The Board will retire to closed session pursuant to Texas Government Code Section 551 concerning the following sections.**

5.1 551.129 To consult with its attorneys by use of telephone conference call, video conference call, or communications over the Internet in an open meeting and/or closed meeting.

The Board did not Retire to Closed Session.

6. Reports

6.1 Report on District Financial Update, Eduardo Ramos, CFO, Financial Services

6.2 Report on FY 2024-2025 External Audit, Eduardo Ramos, CFO, Financial Services

6.3 Report on Status of Audit Follow Up

6.4 Report on District Hotline

6.5 Report on Status of Audit Plan and Sufficiency of Department Resources

6.6 Report on Annual Review of BDB (Exhibit) Board Internal Organization: Internal Committee

6.7 Report on Annual Review of CFC (Exhibit) Accounting: Audits

6.8 Report on Annual Review of CFC (Local) Accounting: Audits

7. Approval of Minutes

7.1 Consider and Take Possible Action to Approve the Minutes of February 18, 2025 and April 28, 2025

Approve the Minutes of February 18, 2025 and April 28, 2025

Motion by Lance Currie, seconded by Sarah Weinberg

Final Resolution: Motion Passed: 2/0

Yes: Sarah Weinberg and Lance Currie

8. Action Items

8.1 Consider and Take Possible Action to Accept and Make Final Internal Audit Reports

Accept and Make Final Internal Audit Reports

Motion by Lance Currie, seconded by Sarah Weinberg
Final Resolution: Motion Passed 3/0
Yes: Sarah Weinberg, Lance Currie and Joyce Foreman

8.2 Consider and Take Possible Action to Approve the FY 2025-2026 Annual Audit Plan

Approve the FY 2025-2026 Annual Audit Plan

Motion by Lance Currie, second by Sarah Weinberg
Final Resolution: Motion Passed: 3/0
Yes: Sarah Weinberg, Lance Currie and Joyce Foreman

8.3 Consider and Take Possible Action to Approve the FY 2025-2026 Office of Internal Audit Budget

Approve the FY 2025-2026 Office of Internal Audit Budget

Motion by Lance Currie, seconded by Sarah Weinberg
Final Resolution: Motion Passed: 3/0
Yes: Sarah Weinberg, Lance Currie and Joyce Foreman

8.4 Consider and Take Possible Action to Approve the Chief Internal Audit Officer Performance Evaluation Form for FY 2025-2026 to Present to the Full Board of Trustees for Approval

Approve the Chief Internal Audit Officer Performance Evaluation Form for FY 2025-2026 to Present to the Full Board of Trustees for Approval

Motion by Lance Currie, seconded by Sarah Weinberg
Final Resolution: Motion Passed: 3/0
Yes: Sarah Weinberg, Lance Currie and Joyce Foreman

9. Adjournment

The meeting was adjourned at 5:45 p.m.

APPROVED ON _____.

President, Board of Trustees
Dallas Independent School District

Secretary, Board of Trustees
Dallas Independent School District

Appendix 4: Audit Committee Charter – BDB (Exhibit)

Audit Committee

Board adoption: The Board amended BDB(EXHIBIT), which serves as the District's Audit Committee charter.

Purpose: The purpose of the Audit Committee is to provide structured, systematic oversight of the District's risk management and internal control practices. The committee assists the Board of Trustees by providing advice and guidance on the adequacy of the District's initiatives for:

- Risk management;
- Internal control framework;
- Oversight of internal and external audits; and
- Financial statements and public accountability reporting.

In broad terms, the Audit Committee reviews each item noted above and provides the Board of Trustees with independent advice on the adequacy and effectiveness of management's practices. This advice and guidance also may include suggestions and recommendations to strengthen these arrangements.

Authority: The Audit Committee is empowered by the Board of Trustees to:

- Approve the annual internal audit plan and all changes to it;
- Perform the annual evaluation for the chief internal auditor no later than April 30 and recommend any employment compensation or working condition changes to the full Board of Trustees for approval;
- Review and approve the District risk assessment and provide copies to the full Board of Trustees;
- Review reports issued by the Office of Internal Audit to designate them as final;
- Review and approve the Office of Internal Audit charter and subsequent revisions as outlined in CFC(EXHIBIT);
- Set the annual budget for the Office of Internal Audit, which will be included within the Annual Fiscal Year Dallas ISD General Administration budget adopted by the Board of Trustees;
- Appoint community advisers; and
- Perform oversight of the Office of Internal Audit to ensure that all activities are conducted in compliance with, and limited to, the Office of Internal Audit charter.

The Board of Trustees (as opposed to the Superintendent) will have the sole authority to employ, evaluate, terminate, and determine compensation and working conditions for the District chief internal auditor, as a body corporate and as delegated herein to the Audit Committee.

Composition: The Audit Committee will consist of:

- Three members of the Board, who will be appointed to one-year terms by the Board President. The Board President will designate the Chair of the Audit Committee. Only members of the Board serving on the Audit Committee are authorized to vote.
- Two nonvoting community advisers, who will be appointed by the Audit Committee:
 - Advisers, who must be Certified Public Accountants (CPAs) and/or Certified Internal Auditors (CIAs).
 - At least one community adviser, who must be a CPA.
 - Appointments will be for two-year staggered terms.
- The Superintendent and/or designee may attend Audit Committee meetings.

Quorum and voting members: A quorum of the Audit Committee will consist of two voting members of the Audit Committee.

Meetings: The Audit Committee will meet at least four times during a fiscal year and will convene additional meetings as necessary. All committee members are expected to attend each meeting. Non-committee members may attend the meeting. The committee may invite members of management, auditors, or others to attend meetings and provide pertinent information, as necessary. Meeting agendas will be approved by the Audit Committee Chair and Board President. The Chair of the Audit Committee will have the authority to set reasonable time limits for items on the agenda. The Audit Committee minutes will be submitted to the Audit Committee for review and approval prior to submission to the Board of Trustees, with such submission happening within a reasonable period of time after its adoption.

Hiring authority: In order to provide for independence of the Office of Internal Audit, the Board will have the sole and exclusive authority to employ, evaluate, terminate, and determine compensation within the District's approved salary schedules and working conditions for all personnel in the Office of Internal Audit. The Board delegates this authority to the chief internal auditor.

Limitations of the audit committee's role: The Audit Committee relies on information duly provided by management and the District's internal and external auditors based on their expertise and knowledge of the Board's fiduciary duty in performance of its oversight responsibilities. Dallas ISD management is responsible for the completeness and accuracy of all financial statements provided to the chief internal auditor, external auditor, and Audit Committee in accordance with appropriate accounting principles as well as recommending acceptable internal controls. External auditors are responsible for auditing the District's financial statements and conducting reviews of the effectiveness of internal controls regarding financial reporting.

Responsibilities: The Audit Committee will carry out the following responsibilities:

- **Financial statements**
 - Review significant accounting and reporting issues, including complex or unusual transactions in areas regarding a high degree of personal judgment and recent promulgated regulations regarding impact on the financial statements.
 - Review with management and external auditors the results of the audit, including any difficulties encountered.
 - Review the Annual Comprehensive Financial Report for completeness, accuracy, and consistency with information provided to the Audit Committee in accordance with appropriate accounting principles.
 - Review other sections of the annual report and related regulatory filings before release and consider the accuracy and completeness of the information.
 - Review with management and external auditors all matters required to be communicated to the Audit Committee under Generally Accepted Auditing Standards.
 - Review the interim financial reports with management to determine completeness, accuracy, and consistency of the information provided to the Audit Committee.
- **Internal control framework**
 - Review and provide advice on the District's overall and departmental unit's internal control arrangements.
 - Consider the effectiveness of the District's internal control system, including information technology, security, and control.
 - Receive reports on all matters of significance arising from work performed by others who provide financial and internal control assurance to senior administrators and the Board of Trustees.
 - Review the scope of internal and external auditors' review of internal controls and obtain reports on significant findings and recommendations, together with management's responses.
- **Internal audit**
 - Review, and if necessary adopt changes to, the internal audit charter at least annually.
 - Review and approve proposed risk-based internal audit work plans.
 - Review the budget, staff expertise, and staffing levels of the Office of Internal Audit. The budget will be included within the District's annual budget as approved by the Board of Trustees.
 - Review the reports from the chief internal auditor on management's action plans in response to internal audit recommendations.

- Review Office of Internal Audit procedures for monitoring the District Hotline and assigning allegations to one of the District's investigative units. [See CAA(LOCAL)]
- Ensure that the Office of Internal Audit has an external quality assurance review every five years.
- Review the results of the independent external quality assurance review and monitor the implementation of the action plans to address recommendations raised.
- Ensure that there are no unjustified restrictions or limitations on the Office of Internal Audit.
- At least once per year, conduct a performance evaluation of the chief internal auditor and recommend approval of any compensation and salary adjustments to the Board of Trustees. Such performance evaluation will take place in a closed session of the Audit Committee, unless the internal auditor requests a public hearing.
- Review the effectiveness of the Office of Internal Audit, including compliance with The Institute of Internal Auditors' Definition of Internal Auditing, Code of Ethics, Core Principles for the Professional Practice of Internal Auditing and International Standards for the Professional Practice of Internal Auditing.
- Meet with the chief internal auditor to discuss any matters that the Audit Committee or internal auditor request to be discussed subject to requirements of the Texas Open Meetings Act.
- **External audit**
 - Review external auditors' proposed audit scope and approach, including, where appropriate, coordination of audit procedures with Office of Internal Audit.
 - Review the performance of external auditors and recommend to the Board the appointment or discharge of auditors.
 - Review and confirm independence of external auditors by requiring written statements from auditors regarding any relationship between external auditors and the Dallas Independent School District, including non-audit services. The Audit Committee will discuss any relationships with external auditors.
 - Meet with external auditors to discuss any matters that the Audit Committee or external auditors request to be discussed subject to the Texas Open Meetings Act.
- **Compliance**
 - Review effectiveness of internal systems to monitor and comply with laws and regulations, including results of management's investigation for follow-up and applicable disciplinary action resulting from noncompliance.
 - Review findings of any examinations by regulatory agencies and any auditor observations.
 - Obtain regular updates from management, the Office of Legal Services, and the Professional Standards Office regarding status of compliance matters.

- **Reporting responsibilities**
 - After each Audit Committee meeting, the Chair shall present a report at the next regular scheduled monthly Board of Trustees meeting to include Audit Committee meeting highlights and decisions made.
 - Submit an annual report to the Board of Trustees summarizing the Audit Committee's activities, issues, and recommendations. The report should include:
 - A summary of the work the Audit Committee performed to fully discharge its responsibilities during the preceding year;
 - A summary of progress in addressing corrective actions on the findings and recommendations made in internal and external audit reports;
 - Details of meetings, including the number of meetings held during the relevant period and the number of meetings each member attended; and
 - A report regarding any other matter the committee deems of sufficient importance.
- **Other responsibilities**
 - Review, approve, and establish priority of all requests for audits or investigations from individual Trustees to the chief internal auditor.
 - Perform other activities related to this exhibit as requested by the Board of Trustees.
 - Annually review this exhibit and propose recommendations for adoption by the Board of Trustees any revisions the Audit Committee deems necessary to improve performance of the Board fiduciary duty regarding oversight of the District.
 - Annually evaluate the performance of the Audit Committee and individual members.

This exhibit was amended on June 27, 2024.

Appendix 5: Office of Internal Audit Charter - CFC (Exhibit)

Office of Internal Audit Charter

Purpose: The purpose of the Office of Internal Audit is to strengthen the District's ability to create, protect, and sustain value by providing the Board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

Standards for the Professional Practice of Internal Auditing: Internal Audit will govern itself by adherence to the mandatory elements of the Institute of Internal Auditors' International Professional Practices Framework, which includes the Global Internal Audit Standards (Standards), and Topical Requirements. The chief internal auditor will report annually to the Audit Committee regarding Internal Audit's conformance to the Standards.

Scope of Work: The scope of work of the Office of Internal Audit is to determine whether the District's network of risk management, control, and governance processes, as designed and represented by management, is adequate and functioning in a manner to ensure:

- Risks are appropriately identified and managed;
- Interaction with the various governance groups occurs as needed;
- Significant financial, managerial, and operating information is accurate, reliable, and timely;
- Employees' actions comply with policies, standards, procedures, and applicable laws and regulations;
- Resources are acquired economically, used efficiently, and adequately protected;
- Programs, plans, and objectives are achieved;
- Quality and continuous improvement are fostered in the District's control process; and
- Significant legislative or regulatory issues impacting the District are recognized and addressed properly.

Opportunities for improving management control, financial well-being, and the District's image may be identified during audits or investigations. They will be communicated to the appropriate level of management.

Accountability: The chief internal auditor, in the discharge of his or her duties, will be accountable to the Board and senior management to:

- Provide annually an assessment on the adequacy and effectiveness of the District's processes for controlling its activities and managing its risks in the areas set forth under the mission and scope of work;
- Report significant issues related to the processes for controlling the activities of the District, including potential improvements to those processes, and provide information concerning such issues through resolution;
- Provide information periodically on the status and results of the annual audit plan and the sufficiency of department resources; and
- Coordinate with and provide oversight of other control and monitoring functions.

Independence: To provide for the independence of the Office of Internal Audit, its personnel will report to the chief internal auditor, who reports to the Board in a manner outlined in the Audit Committee Charter. It will include as part of its reports to the Board a regular report on internal audit personnel.

Responsibility: The chief internal auditor and staff of the Office of Internal Audit have the responsibility to:

- Develop a flexible annual audit plan using appropriate risk-based methodology, including any risks or control concerns identified by management, and submit that plan to the Board for review and approval;
- Implement the annual audit plan as approved, including, as appropriate, any special tasks or projects requested by management and the Board;
- Maintain a professional internal audit and investigative staff with sufficient knowledge, skills, experience, and professional certifications to meet the requirement of this charter;
- Establish a quality assurance program by which the chief internal auditor assures the operations of internal auditing activities;
- Perform advisory services, beyond the department's assurance services, to assist management in meeting its objectives (examples may include facilitation, control self-assessment, process design, and training);
- Evaluate and assess new or changing services, processes, operations, and control processes coincident with their development, implementation, and/or expansion;
- Issue periodic reports to the Board and District management summarizing results of audit and investigative activities;
- Keep the Board informed of emerging trends and successful practices in internal auditing;
- Provide a list of significant measurement goals and results to the Board;
- Assist in the investigation of significant suspected fraudulent activities within the District and notify management and the Board of the results; and
- Consider the scope of work of the external auditors and regulators, as appropriate, for the purpose of providing optimal audit and investigative coverage to the organization at a reasonable overall cost.

Authority: The chief internal auditor and staff of the Office of Internal Audit are authorized to:

- Have unrestricted access to all functions, records, property, and personnel relevant to the performance of internal audits and investigations;
- Have full and free access to the Board;
- Allocate resources, set frequencies, select subjects, determine scopes of work, and apply the techniques required to accomplish audit and investigative objectives; and

Dallas ISD
057905

ACCOUNTING
AUDITS

CFC
(EXHIBIT)

- Obtain the necessary assistance of personnel in units of the District where they perform audits and/or investigations, as well as other specialized services from within or outside the District.

The chief internal auditor and staff of the Office of Internal Audit are not authorized to:

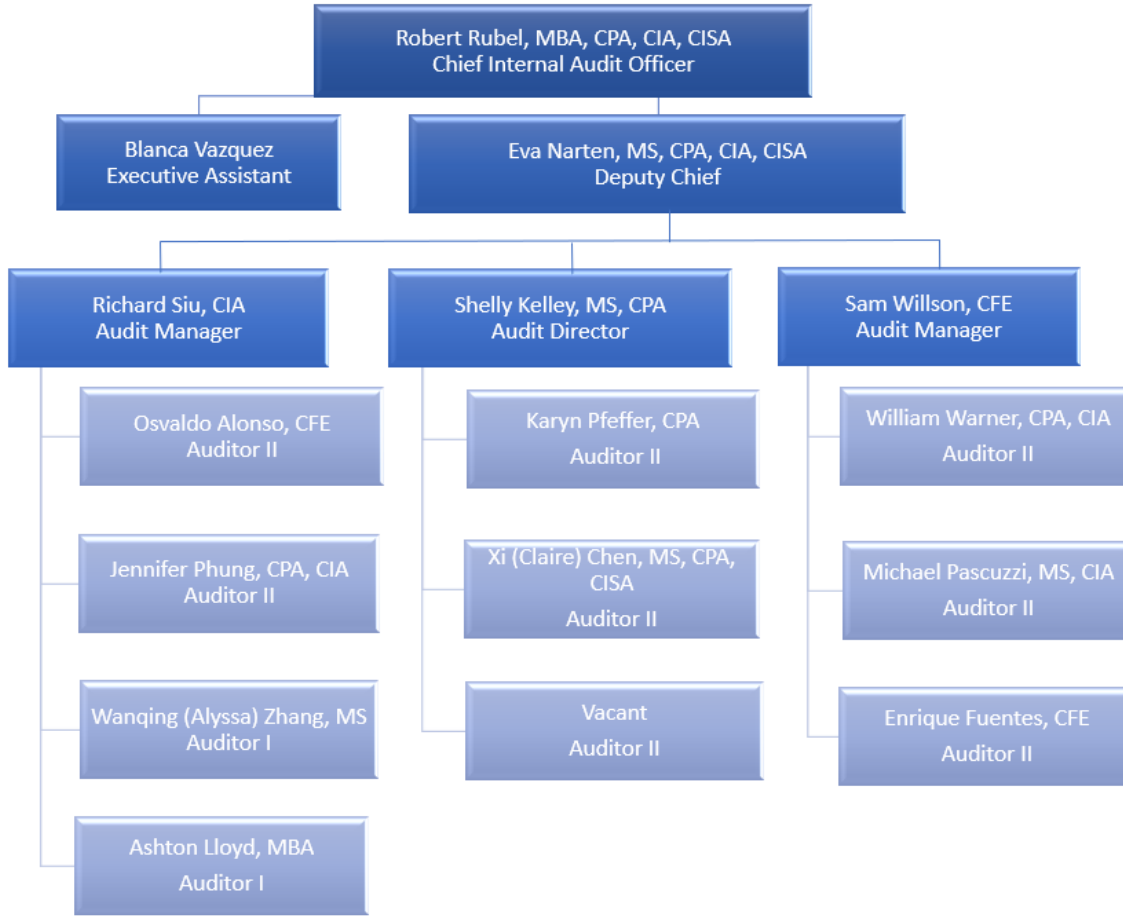
- Perform any operational duties for the District;
- Initiate or approve accounting transactions external to the Office of Internal Audit; or
- Direct the activities of any District employee not employed by the Office of Internal Audit, except to the extent such employees have been appropriately assigned to auditing/investigative teams or to otherwise assist the internal auditors.

This exhibit was amended by the Dallas ISD Audit Committee on May 15, 2024.

Appendix 6: Office of Internal Audit Organization Chart¹

¹ As of July 7, 2025

Dallas ISD Office of Internal Audit Organization Chart



FTE Summary	Active	Vacant	Total FTEs
Chief Internal Audit Officer	1	-	1
Deputy Chief	1	-	1
Executive Assistant	1	-	1
Director	1	-	1
Manager	2	-	2
Auditor II	7	1	8
Auditor I	2	-	2
Total	15	1	16

No.	Certification/Advanced Degree
7	CPA – Certified Public Accountant
6	CIA – Certified Internal Auditor
3	CISA – Certified Information Systems Auditor
3	CFE – Certified Fraud Examiner
2	MBA – Master of Business Administration
5	MS – Master of Science

Appendix 7: 2021 EQA Report Excerpt

Internal Audit
External Quality Assessment
Presented to:

Dallas Independent School District

October 2021



IIA
Quality
Services, LLC

Dallas Independent School District Office of Internal Audit

It is our overall opinion that Internal Audit Generally Conforms with the *Standards* and the IIA Code of Ethics.

This level of conformance demonstrates a clear intent and commitment to achieving the

Governance	
Standard	Rating
1000	GC
1100	GC
1300	GC
Code of Ethics	GC

Staff	
Standard	Rating
1200	GC

Management	
Standard	Rating
2000	GC
2100	GC
2450	GC
2600	GC

Process	
Standard	Rating
2200	GC
2300	GC
2400	GC
2500	GC

Thank you for the opportunity to be of service to Internal Audit. We will be pleased to respond to further questions concerning this report and furnish any desired information.



Steve Goodson

Steve Goodson, CIA CISA, CRMA, CCSA, CGAP
Team Leader
IIA Quality Services, LLC

Bill Radish

Bill Radish
Director, IIA Quality Services
IIA Quality Services, LLC

Team Member:

David MacCabe, CIA, CGAP, CRMA



IIA
Quality
Services, LLC

Executive Summary

Standards and the IIA Code of Ethics Conformance Summary

		GC	PC	DNC
OVERALL		X		
ATTRIBUTE STANDARDS		X		
1000	Purpose, Authority, and Responsibility	X		
1010	Recognizing Mandatory Guidance in the Internal Audit Charter	X		
1100	Independence and Objectivity	X		
1110	Organizational Independence	X		
1111	Direct Interaction with the Board	X		
1112	Chief Audit Executive Roles Beyond Internal Auditing	X		
1120	Individual Objectivity	X		
1130	Impairments to Independence or Objectivity	X		
1200	Proficiency and Due Professional Care	X		
1210	Proficiency	X		
1220	Due Professional Care	X		
1230	Continuing Professional Development	X		
1300	Quality Assurance and Improvement Program	X		
1310	Requirements of the Quality Assurance and Improvement Program	X		
1311	Internal Assessments	X		
1312	External Assessments	X		
1320	Reporting on the Quality Assurance and Improvement Program	X		
1321	Use of "Conforms with the <i>International Standards for the Professional Practice of Internal Auditing</i> "	X		
1322	Disclosure of Nonconformance	X		
PERFORMANCE STANDARDS		X		
2000	Managing the Internal Audit Activity	X		
2010	Planning	X		
2020	Communication and Approval	X		
2030	Resource Management	X		
2040	Policies and Procedures	X		
2050	Coordination and Reliance	X		

		GC	PC	DNC
2060	Reporting to Senior Management and the Board	X		
2070	External Service Provider and Organizational Responsibility for Internal Auditing	X		
2100	Nature of Work	X		
2110	Governance	X		
2120	Risk Management	X		
2130	Control	X		
2200	Engagement Planning	X		
2201	Planning Considerations	X		
2210	Engagement Objectives	X		
2220	Engagement Scope	X		
2230	Engagement Resource Allocation	X		
2240	Engagement Work Programs	X		
2300	Performing the Engagement	X		
2310	Identifying Information	X		
2320	Analysis and Evaluation	X		
2330	Documenting Information	X		
2340	Engagement Supervision	X		
2400	Communicating Results	X		
2410	Criteria for Communicating	X		
2420	Quality of Communications	X		
2421	Errors and Omissions	X		
2430	Use of "Conducted in Conformance with the <i>International Standards for the Professional Practice of Internal Auditing</i> "	X		
2431	Engagement Disclosure of Nonconformance	X		
2440	Disseminating Results	X		
2450	Overall Opinions	X		
2500	Monitoring Progress	X		
2600	Communicating the Acceptance of Risks	X		
IIA CODE OF ETHICS		X		



IIA
Quality
Services, LLC