



DATE: October 18, 2023

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

FROM: Robert Rubel, Chief Internal Audit Officer

SUBJECT: Review of Superintendent Expenditures Fiscal Year 2022-2023

Internal Audit

The Office of Internal Audit (OIA) has completed its review of the expenditures paid on behalf of the superintendent of schools for fiscal year (FY) 2022-2023. The expenditures included in the review were the same that were reported in the quarterly reports to the Board of Trustees (Board).

In accordance with the superintendent's 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 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.

OIA reviewed expenditures completed during FY 2022-2023 totaling \$22,419.13. The review verified the quarterly reports submitted to the Board included all business expenses paid by the District on the superintendent's behalf and expenses paid were both allowable and reasonable.

OIA would like to thank the superintendent's staff and the Payroll staff for their assistance during the review.

Respectfully submitted,

Robert Rubel

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

Cc: Pamela Lear, Ed.D., Deputy Superintendent, Chief of Staff and Racial Equity
Tamika Alford-Stephens, Ed.D., Chief Financial Officer, Financial Services

Acknowledgments:

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