



**DATE:** September 16, 2026

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

**FROM:** Robert Rubel, Chief Internal Audit Officer

**SUBJECT:** Review of Superintendent Expenditures Fiscal Year 2025-2026

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## 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) 2025-2026. The expenditures included in the review were consistent with those reported to the Board of Trustees (Board) in the quarterly reports.

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 2025-2026 totaling \$19,349. The review verified the quarterly reports submitted to the Board included 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 of Staff and Accountability  
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**Acknowledgments:**

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