Internal Audit Report
Superintendent Expenditure Audit
Fiscal Year 2014-2015

August 31, 2015

Office of Internal Audit
Ladies and Gentlemen:

In accordance with the FY 2014-2015 Audit Plan, we have completed our audit of the Superintendents Expenses for the 2014-2015 fiscal year. The overall objective of our audit was to review the same categories of expenditures that are reported in the Financial Integrity Rating System of Texas Report inclusive of contractual benefit items that consist of travel allowance, cell phone allowance, health insurance and TRS contribution to determine if they were reasonable and allowable.

We would like to thank the Dallas ISD Superintendent’s Office staff for their cooperation and courtesy extended to us during this audit. Our observations and management responses are included in the pages that follow.

Sincerely,

Michael Singleton, CPA
Chief Internal Auditor
EXECUTIVE SUMMARY

Internal Audit has completed their review of the expenditures reimbursed to or paid on behalf of the Superintendent of Schools for the fiscal year 2014-2015. The types of expenditures included in the audit were the same categories reported in both the Financial Integrity Rating System of Texas (FIRST) report and the quarterly reports to the Board of Trustees (with the exception of contractual benefit items for travel allowance, cell phone allowance, health insurance and TRS contribution).

The audit revealed that the quarterly reports to the Board of Trustees did include all business expenses as delineated in the Superintendent’s contract which were paid to the Superintendent of Schools, Mike Miles as well as all items paid on his behalf. All items reviewed were both allowable and reasonable.

SCOPE AND OBJECTIVE

The Auditor examined the expenditures for fiscal year 2014-2015. The audit scope was limited to the expenditure categories included in the FIRST report and the quarterly reports to the Board of Trustees as delineated above. 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

The audit was conducted by reviewing the data compiled by the Superintendent’s Office to prepare the Quarterly Reports for the Board of Trustees and a Payroll Report entitled “Superintendent Salary 2014-2015” which will be used to compile data for the FIRST report. This data was compared to the General Ledger data for Organization 701 for the expenditure categories of meals, lodging, transportation, motor fuel and other. Other includes registration fees, telephone/cell phone, internet service, fax machine and other reimbursements (or on-behalf of) as used by FIRST reporting.

CONCLUSION

All audited expenditures were found to be allowable and reasonable.