

No. \_\_\_\_\_



## UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

**TOPIC** Consideration for Approval of Internal Audit Plan for 2012-2013

**SUBMITTED BY:** Marta G. Stahl, CPA **OF:** Internal Audit

**APPROVED FOR TRANSMITTAL TO SCHOOL BOARD:** \_\_\_\_\_

**DATE ASSIGNED FOR BOARD CONSIDERATION:** September 19, 2012

**RECOMMENDATION:**

It is recommended that the Board of Trustees approve the Internal Audit Plan for 2012-2013 as presented.

**RATIONALE:**

The Internal Audit Department is required to prepare an audit work plan on an annual basis for anticipated audit coverage for the upcoming year.

**BUDGETARY INFORMATION**

N/A

**BOARD POLICY REFERENCE AND COMPLIANCE:**

N/A

**Internal Audit Department  
Audit Work Plan  
Fiscal Year 2012-2013**

**Employee Insurance**

Employee Insurance (Health, Supp., Disability) **ongoing**  
Employee Travel (In and out of district)  
Investments (PFIA)  
Records Management  
Accounts Receivable  
Student Activity Funds (Various Campuses)

**Federal and State Compensatory Programs**

After School Child Care Program **ongoing**  
State Compensatory Education

**Information Technology and MIS**

Cellular Phones  
Password Authentication & Authorization

**Transportation**

Fuel Consumption **ongoing**  
Vehicle Maintenance **ongoing**  
Field Trip Assignment System

**Summer Feeding Programs**

Food Service Employee Overtime  
Summer Feeding Program Grant 242  
Health Services - State Requirements  
(Immunizations & Certifications)

**Facilities/Construction/Utility/Student Services**

Discipline Management - PEIMS  
Energy Management (Utility usage) **ongoing**

**Financial Services**

Equipment Leases  
Land and Building Capital Assets Inventory  
Surplus Inventory Sale **ongoing**  
Technology Equipment Inventory ARRA F/U

**Admissions, Attendance and Dropout Recovery**

Attendance Accounting  
Host, POA, GCA Admission

**Human Resources**

I-9 Form Compliance  
Supplemental Pay - Stipends & Extra Days

**Qualifications and Institutional**

Bilingual Program Eligibility  
Medicaid Reimbursement  
Musical Instruments Inventory

**Statewide**

External Audit Assistance  
Qualified School Construction Bonds  
SAS 99 Risk Assessment

Vendor Membership Cards (Sam's and HEB)  
Vocational Education Basic Grant 244

**Other Areas and Responsibilities**

*Follow-up on Prior Year Recommendations*  
*Other areas as requested and approved by Board of Trustees*  
*Audit Requests by Administration as approved by Superintendent*  
*Quick Response Audits*