



# UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

**TOPIC** Consideration for Approval of Internal Audit Plan for 2011-2012 School/Work Year

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

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

September 20, 2011

**DATE ASSIGNED FOR BOARD CONSIDERATION:** \_\_\_\_\_

**RECOMMENDATION:**

It is recommended that the Board of Trustees approve the Internal Audit Plan for 2011-2012 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 2011-2012**

***Business and Finance***

Employee Insurance (Health, Supp., Disability)  
Employee Travel (In and out of district)  
Investments  
Records Management  
Payroll Processing Cycle  
Student Activity Funds (Various Campuses)

***Federal and State Compensatory Programs***

After School Child Care Program

***Information Technology and MIS***

Cellular Phones  
Password Authentication & Authorization (follow-up)

***Transportation***

Fuel Consumption  
Vehicle Maintenance

***Student Support Services***

Food Service Inventory Procedures  
Surprise Cafeteria Cash Counts

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

Construction (small projects)  
Discipline Management - PEIMS  
Energy Management (Utility usage)

***Support Services***

Equipment Leases  
Land and Building Capital Assets Inventory  
Surplus Inventory Sale  
Technology Equipment Inventory (ARRA)  
Textbook Inventory  
Warehouse Inventory Procedures

***Admissions, Attendance and Dropout Recovery***

Attendance Accounting ( Follow-up)  
Host, POA, GCA Admission (Follow-up)

***Human Resources***

Conference Period Buy Outs  
Employee Drug Testing Process FU *ongoing*

***Curriculum and Instruction***

Musical Instruments Inventory  
Special Education Student Eligibility *ongoing*

***District Wide***

ARRA Title I, Part A  
ARRA Title XIV, SFSF  
Employee Leaves and Absences  
External Audit Assistance  
Professional Consultant Services - *Ongoing*  
Risk Assessment per SAS 99  
Vendor Membership Cards (Sam's and HEB)

***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*  
*Consulting Services*

*Continuing Education for IA Staff*  
*Committee Participation for IA Staff*  
*District Presentations by IA Staff*