

No. _____



UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

TOPIC Consideration for Approval of Internal Audit Plan for 2010-2011

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

APPROVED FOR TRANSMITTAL TO SCHOOL BOARD: _____

DATE ASSIGNED FOR BOARD CONSIDERATION: September 14, 2010

RECOMMENDATION:

It is recommended that the Board of Trustees approve the Internal Audit Plan for 2010-2011 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 2010-2011**

Business and Finance

Accounts Payable Cycle
Employee Travel Disbursements
Risk Management Dept. - Employee Insurance
Student Activity Funds (25 Scheduled)
Student Drug Testing Process (Follow-Up)
Tax Office - Department Procedures

Information Technology

Attendance Accounting (Follow-up)
Password Authentication & Authorization (follow-up)

Transportation

Field Trip Billings

Federal and State Compensatory Programs

ESEA Title I Part C Migrant (follow-up)

Student Support Services

National School Lunch & Breakfast Program
Police Report Procedures
Surprise Cash Counts - Food Service Dept.

Facilities/Construction/Student Services

Construction Bond Program - United High School
Host, POA, GP Admission Procedures (follow-up)

Support Services

PEP Program
Print Shop
Soft Drink Exclusivity Contract - Annual

Human Resources

Conference Period Buy Outs
Educator Excellence Awards Program
Employee Drug Testing Process (Follow-Up)

Curriculum and Instruction

Career and Technology Student Coding (FU)
Medicaid Billing (SHARS)
Special Education Student Eligibility

District Wide

ARRA Grant Funds
Drivers License Verification
Employee Leaves and Absences
Employee Overtime (Departments)
External Audit Assistance
Professional Consultant Services
Risk Assessment per SAS 99

Other Areas

Follow-up on Prior Year Recommendations
Other areas as requested and
approved by Board of Trustees
Quick Response Audits
Audit Requests by Administration
as approved by Superintendent
Staff development
Continuing Education
Committee Participation
Consulting Services
District Presentations