

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**

Business and Finance

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

Student Support Services

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

Facilities/Construction/Student Services

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

Support 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

Curriculum and Instruction

Bilingual Program Eligibility
Medicaid Reimbursement
Musical Instruments Inventory

District Wide

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