



UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

TOPIC: Consideration for Approval of Internal Audit Plan for 2013-14

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

APPROVED FOR TRANSMITTAL TO SCHOOL BOARD: _____

DATE ASSIGNED FOR BOARD CONSIDERATION: September 17, 2013

RECOMMENDATION:

It is recommended that the Board of Trustees approve the Internal Audit Plan for 2013-14 as presented.

RATIONALE:

The Internal Audit Plan, which has anticipated audit coverage for the upcoming year, requires annual Board of Trustees approval.

BUDGETARY INFORMATION:

N/A

BOARD POLICY REFERENCE AND COMPLIANCE:

Board Policy CFC Local

**Internal Audit Department
Audit Work Plan
Fiscal Year 2013-2014**

Business and Finance

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

Federal and State Compensatory Programs

After School Child Care Program follow-up
State Compensatory Education

Information Technology and MIS

Kronos Time Management System

Transportation

TEA School Transportation Funding
Transportation Vehicle Parts & Supplies Inventory

Student Support Services

Athletic Gate Receipts
Food Service Revenue Sources
Police Dept. Equipment Inventory
Police and Security Overtime
Summer Feeding Program Grant 242

Facilities/Construction/Student Services

Discipline Management - PEIMS (on-going)
Energy Management (Utility usage) ongoing
Facilities Dept. Overtime

Support Services

Equipment Leases
Land and Building Capital Assets Inventory
Technology Equipment Inventory ARRA follow-up

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

Medicaid Reimbursement
Musical Instruments Inventory (on-going)
Special Populations Program Eligibility (on-going)
Supplemental Educational Services (on-going)

District Wide

External Audit Assistance
IA District Risk Assessment
Surprise Cash Counts - District Wide
Vendor Membership Cards

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