

United ISD Internal Audit Department
Audit Work Plan
Fiscal Year 2025-2026

Business & Finance (Accounting, Purchasing, Tax Office, Risk Management, Grant Administration)

Purchasing Dept. - Procurement Procedures
Risk Mgmt - Student Extracurricular Drug Testing (In progress)
Student Activity Funds (23 Planned Campuses Fall)

Admissions, Attendance and Dropout Recovery (under CFO)

Attendance Accounting - Campuses

Facilities, Construction and Energy Management

Energy Management Dept. Employee Overtime
Facilities Dept. Employee Overtime

Police Department

Police Dept. Equipment Inventory (Follow-up)
Police Dept. Overtime

Administration and Policies (Athletics, Fine Arts, Health Svcs, Discipline Mgmt, Public Relations, Federal & State Programs)

Athletic Dept. Overtime
ESEA Title II Grant
Gear Up Grant
Health Services - Supplies Inventory (Follow-up)

District Wide

Cheer and Dance Uniform Collection Review
Leaves and Absences (Rotation Basis)
Surprise Cash Counts - District Wide

Administration/Operations Services (Fixed Assets/Custodial, Child Nutrition, Warehouse Svcs, Safety & Crisis)

Child Nutrition Dept. - Employee Overtime (Follow-up)

Technology (Technology Svcs & Instructional Tech.)

Kronos Time Management System Procedures (Rotation Basis)

Transportation

Transportation - Field Trip Billings and Driver Assignment
Transportation - Vehicle Parts & Supplies/Maintenance Work Orders

Human Resources

Substitute Teacher Hiring Practices and Pay (In Progress)

Curriculum and Instruction (Elementary Instruction, Middle School Instruction, High School Instruction, Special Education, Instructional Accountability)

Career and Technology Student Eligibility
Summer School LEP Grant
Professional Consultant Services

Other Areas and Responsibilities

IA District Risk Assessment
Follow-up on Prior Year Recommendations
Other Areas as requested and approved by the Board of Trustees
Audit Requests by Administration as approved by the Superintendent

Approved by the Board of Trustees on September xx, 2025.