

**United ISD Internal Audit Department
Audit Work Plan
Fiscal Year 2023-2024**

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

Employee In- and Out-of-District Travel (In Progress)
Student Travel Expenditures
Purchasing Dept. - District-wide Copiers & Duplicators Lease
Purchasing Dept. - Procurement Procedures
Risk Mgmt - Student Extracurricular Drug Testing
Student Activity Funds (31 Planned Campuses)

Facilities, Construction and Energy Management

ESSER Funds - Water Bottle Filling Stations (on-going)
ESSER Funds - Germicidal UV-C Lamps Installation (on-going)
Facilities Dept. Employee Overtime
Energy Management Dept. Employee Overtime

Admissions, Attendance and Dropout Recovery (under CFO)

PEIMS Leaver Reason Codes

Police Department

Police Dept. Equipment Inventory (Follow-up)
Police Dept. Kronos Procedures (Follow-up)

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

Health Services - Supplies Inventory
ESEA Title 1, Part C Migrant
Gear Up Grant
Texas Criminal Justice Division Grant

District Wide

Compensatory Time
Leaves and Absences for Departments
Surprise Cash Counts - District Wide

Administration/Operations Services (Fixed Assets/Custodial, Child Nutrition, Warehouse Svcs,

Child Nutrition Dept. - Employee Overtime
Child Nutrition Dept. - Summer Feeding Program (In Progress)
Custodial Dept. Operations

Technology (Technology Svcs & Instructional Tech.)

Kronos Time Management System Procedures (Departments)

Transportation

Transportation - Fuel Inventory and Consumption (Follow-up)
Transportation - Vehicle Parts & Supplies/Maintenance

Human Resources

Employee Drug Testing (In Progress)
Extra Duty Pay for Non-campus Professionals (In Progress)
Extra Duty Pay for Campus Professionals
Substitute Teacher Hiring Practices and Pay

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

Career and Technology Student Eligibility
Pregnancy, Education and Parenting Program

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*