



UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

TOPIC: Approval of Internal Audit Plan for 2020-2021

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

APPROVED FOR TRANSMITTAL TO SCHOOL BOARD: _____

DATE ASSIGNED FOR BOARD CONSIDERATION: September 15, 2020

RECOMMENDATION:

It is recommended that the Board of Trustees approve the Internal Audit Plan for 2020-21 as presented.

RATIONALE:

The Internal Audit Plan, which has anticipated audit coverage for the upcoming year, requires annual Board of Trustees approval as per Board Policy CFC Local, the Internal Audit Charter and the IIA's International Standards for the Professional Practice of Internal Auditing.

BUDGETARY INFORMATION:

N/A

BOARD POLICY REFERENCE AND COMPLIANCE:

Board Policy CFC Local

**United ISD Internal Audit Department
Audit Work Plan
Fiscal Year 2020-2021**

Comptroller's Office and Risk Management

Accounts Payable Cycle
Payroll Process
Student Activity Funds (Various Campuses)
Health Insurance and Benefits

Federal and State Compensatory Programs

State Compensatory Education Program (in progress)
Title IV, Part A Grant
ESEA Title II Grant

Information Technology

Kronos Time Management System (rotation)

Child Nutrition

Community Eligibility Provision (in progress)

Police Department

Police Report Procedures

Human Resources

Sick Leave Bank & Catastrophic Leave - Follow-up
Substitute Teacher Hiring Practices and Pay
Supplemental Pay - Stipends and Extra Days

District Wide

IA District Risk Assessment
Compensatory Time
Leaves and Absences for Campuses
Surprise Cash Counts - District Wide

Facilities, Construction & Energy Management

Facilities Dept. Employee Overtime
Bond Construction Program

Transportation

Transportation TEA School Transportation Funding
Transportation Fuel Consumption

Support Services

Attendance Accounting - Middle and High School
Campuses
Health Services - CPR Training Compliance
Technology Equipment Inventory (in progress)
Vendor Membership Cards

Curriculum and Instruction

Bilingual Program Student Eligibility & Compliance
Special Education Program Student Eligibility & Compliance
United College Assistance Now (UCAN) for Educators Program
Gear Up Program Grant

Other Areas and Responsibilities

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