



UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

TOPIC: Approval of Internal Audit Plan for 2016-2017

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

APPROVED FOR TRANSMITTAL TO SCHOOL BOARD: _____

DATE ASSIGNED FOR BOARD CONSIDERATION: September 21, 2016

RECOMMENDATION:

It is recommended that the Board of Trustees approve the Internal Audit Plan for 2016-17 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 2016-2017**

Business & Finance and Comptrollers Office

Accounts Payable Cycle
Delinquent Tax Attorney Contract/Procedures
Employee Travel (In and out of district) In progress
Student Activity Funds (Various Campuses)
Student Extracurricular Drug Testing Program
Teacher Retirement System Members Self Audit

Federal and State Compensatory Programs

After School Program Payroll
ESEA Title II Grant
State Compensatory Education Program - Follow up

Transportation

Transportation Vehicle Parts & Supplies
Transportation Fuel Consumption (In Progress)

Information Technology

Kronos Time Management System - Cycle II

Child Nutrition

Summer Feeding Program (In Progress)
Community Eligibility Provision

District Wide

External Audit Assistance
IA District Risk Assessment
Leaves and Absences
Police Dept. Police Report Procedures
Software Programs Evaluation
Surprise Cash Counts - District Wide

Facilities, Construction & Energy Management

Bond Construction
Energy Management Dept. Overtime

***Fixed Assets, Purchasing, Athletics,
Admissions/Attendance/Dropout Recovery***

Attendance Accounting (Middle and High Schools)
Credit Recovery Process - *part of Attendance*
Host POA GCA (follow-up)
Surplus Inventory Sale
Warehouse Operations - Shipping and Receiving

Human Resources

Extra Duty Pay for Campus and Non-Campus Employees
Employee Drug Testing

Curriculum and Instruction

Campus Technology Equipment (MLDs) Inventory
Career & Technology Student Eligibility (PEIMS)
Carl D. Perkins Basic Grant
Medicaid Reimbursement Follow up (In Progress)
Pregnancy, Education and Parenting (PEP) Program

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*