



UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

TOPIC: Approval of Internal Audit Plan for 2015-2016

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

APPROVED FOR TRANSMITTAL TO SCHOOL BOARD: _____

DATE ASSIGNED FOR BOARD CONSIDERATION: September 16, 2015

RECOMMENDATION:

It is recommended that the Board of Trustees approve the Internal Audit Plan for 2015-16 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 2015-2016**

Business & Finance and Comptrollers Office

Employee Travel (In and out of district)
Student Activity Funds (Various Campuses)
Tax Office - Dept. Procedures
Teacher Retirement System Members Self Audit
TRS Retired Members Self Audit (in progress)

Federal and State Compensatory Programs

After School Program Payroll
State Compensatory Ed - Follow-up (in progress)
Title I Part C Migrant Education Program

Transportation

Transportation Dept. Field Trip Billings (in progress)
Transportation Vehicle Parts & Supplies
Transportation Fuel Consumption

Information Technology

Kronos Time Management System - Cycle II

Child Nutrition

Summer Feeding Program

District Wide

External Audit Assistance
IA District Risk Assessment
Police Dept. Police Report Procedures
Professional Consultant Services
Software Programs Evaluation

Surprise Cash Counts - District Wide

Facilities, Construction & Energy Management

Bond Construction
Building use Fees (follow-up)
Energy Management Dept. Overtime
Maintenance Dept. Inventory and Work Orders

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

Athletic Gate Receipts
Attendance Accounting (follow-up)
Credit Recovery Process
Custodial Dept. Operations (in progress)
Drop Out / Leaver PEIMS coding (in progress)
Host POA GCA (follow-up)
Purchasing Dept. Procedures & Compliance (in progress)

Human Resources

Criminal History Record Information (follow-up)
Extra Duty Pay for Campus and Non-Campus
Form I-9 Compliance

Curriculum and Instruction

Campus Technology Equipment (MLDs) Inventory
Career & Technology Student Eligibility (PEIMS)
Medicaid Reimbursement (follow-up)
Musical Instruments Inventory - Fall 2015
Musical Instruments Inventory - Spring 2015 (in progress)
Partners for Scholars Scholarship 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 Superintendent*