

No. _____



UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

TOPIC Consideration for Approval of Internal Audit Plan for 2007-2008

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

APPROVED FOR TRANSMITTAL TO SCHOOL BOARD: _____

DATE ASSIGNED FOR BOARD CONSIDERATION: September 19, 2007

RECOMMENDATION:

It is recommended that the Board of Trustees approve the Internal Audit Plan for 2007-2008 as presented.

RATIONALE:

The Internal Audit Department is required to prepare an audit work plan on an annual basis for anticipated audit coverage for the upcoming year.

BUDGETARY INFORMATION

N/A

BOARD POLICY REFERENCE AND COMPLIANCE:

N/A

**Internal Audit Department
Audit Work Plan
Fiscal Year 2007-2008**

Business and Finance

Copier Leases
Investments
Payroll Process
Soft Drink Exclusivity Contract - Annual
Student Activity Funds
Student Drug Testing Process (Follow-Up)
Student Insurance Documentation

Technology/MIS

Long Distance Telephone Service

Transportation

Field Trip Assignment (TOM)

State and Federal Programs

State Compensatory Education (Follow-up)

Student Support Services

Athletic Gate Receipts
Building a Foundation Scholarship Program
Building Use Fees
Employee Overtime
Health Services Program State Requirements
Police Report Procedures
Textbook Inventory

Human Resources

Employee Drug Testing Process (follow-up)
Substitute Hiring Practices

Curriculum and Instruction

Gifted and Talented Program Eligibility
LEP Student Success Initiative Grant
Musical Instruments Inventory (Follow-up)
Pre-Kinder Expansion Grant
Summer School LEP Title VI

District Wide

External Audit Assistance
Extra Duty Pay - Campus Personnel
Kronos Time Management System (Cycle 2)

Other Areas

Follow-up on Prior Year Recommendations
Other areas as requested and
approved by Board of Trustees
Quick Response Audits
Audit Requests by Administration
as approved by Superintendent
Staff development
Continuing Education
Committee Participation
Consulting Services
District Presentations