

**United ISD Internal Audit Department**  
**Audit Work Plan**  
**Fiscal Year 2024-2025**

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

Purchasing Dept. - District-wide Copiers & Duplicators Lease  
Purchasing Dept. - Procurement Procedures  
Risk Mgmt - Student Extracurricular Drug Testing (Follow-up)  
Student Activity Funds (21 Planned Campuses)  
Student Travel Expenditures (In Progress)  
Tax Office Dept. Procedures

***Admissions, Attendance and Dropout Recovery (under CFO)***

Attendance Accounting - Campuses

***Facilities, Construction and Energy Management***

Energy Management Dept. Employee Overtime  
Facilities Dept. Employee Overtime

***Police Department***

Police Dept. Equipment Inventory (Follow-up)  
Police Dept. Evidence Room (In Progress)

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

Athletic Dept. Overtime  
Gear Up Grant  
Health Services - State Requirements for Immunizations and Certifications  
Health Services - Supplies Inventory

***District Wide***

Drivers License Verification Procedures  
Leaves and Absences for Departments  
Surprise Cash Counts - District Wide

***Administration/Operations Services (Fixed Assets/Custodial, Child Nutrition, Warehouse Svcs, Safety & Crisis)***

Child Nutrition Dept. - Employee Overtime (In Progress)  
Musical Instruments Inventory

***Technology (Technology Svcs & Instructional Tech.)***

Kronos Time Management System Procedures (Departments)  
(In Progress)

***Transportation***

Transportation - Field Trip Billings and Driver Assignment  
Transportation - Vehicle Parts & Supplies/Maintenance Work Orders

***Human Resources***

Payroll Process  
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  
Professional Consultant Services  
SHARS Medicaid Reimbursement

***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*