

**CANUTILLO INDEPENDENT SCHOOL DISTRICT
INTERNAL AUDIT OFFICE**



**2013 - 2014
Proposed Audit Plan**

Public Notification of Non-discrimination

Canutillo Independent School District does not discriminate on the basis of race, color, national origin, gender, age, or disability in its employment practices or in providing education services, activities, and programs, including technical education programs. For additional information regarding Canutillo Independent School

District's policy of nondiscrimination contact:

Executive Director for Human Resources

(915) 877-7423

7965 Artcraft Road

El Paso, TX 79932

Notificación Pública de Prácticas No-Discriminatorias

El Distrito Escolar Independiente de Canutillo no discrimina en cuanto a raza, color, origen, sexo, edad o discapacidad en lo que se refiere a sus prácticas de empleo o a proveer servicios, actividades y programas educativos y vocacionales. Para mayor información respecto a la política de no discriminación del Distrito Escolar

Independiente de Canutillo, favor de contactar a:

Director Ejecutivo de Recursos Humanos

(915) 877-7423

7965 Artcraft Road

El Paso, TX 79932

CANUTILLO INDEPENDENT SCHOOL DISTRICT

7965 Artcraft Rd.
El Paso, Texas, 79932

INTERNAL AUDIT OFFICE 2013 - 2014 AUDIT PLAN

(July 1, 2013 to June 30, 2014)

BOARD OF TRUSTEES

Armando Rodriguez, President
Leticia E. Gonzalez, Vice President
Patsy Mendoza, Secretary
Adrian Medina
Laure Searls
Rachel Quintana
Sergio Coronado

SUPERINTENDENT OF SCHOOLS

Dr. Pedro Galaviz

AUDIT EXECUTIVE DIRECTOR

Hector Rodriguez, CPA, CISA

**CANUTILLO INDEPENDENT SCHOOL DISTRICT
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2013 - 2014 AUDIT PLAN**

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**CANUTILLO INDEPENDENT SCHOOL DISTRICT
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FY13 & FY14 AUDIT PLAN**

DISTRICT MISSION STATEMENT

Canutillo ISD will provide a quality education to assure that all students graduate on time, are prepared for higher education, or are work force ready.

INTERNAL AUDIT MISSION STATEMENT

The Internal Auditor will seek to promote an internal organizational environment based on integrity, fairness, accountability, and transparency through open communication, respect, and professionalism in order to improve and add value to District operations.

INTERNAL AUDIT GOALS AND OBJECTIVES

1. The Internal Audit Office will operate in accordance with The Institute of Internal Auditor's *Code of Ethics* and the *International Standards for the Professional Practice of Internal Auditing*. This includes maintaining proficiency in internal auditing practices, maintaining professional certifications, and continually developing proficiency in CISD operations.
2. The Internal Audit Office will complete the audits defined in the audit plan for the current fiscal year, and will provide recommendations, as appropriate, to improve related processes and/or to mitigate or reduce related risks that impede the achievement of the stated goals.
3. The Internal Audit Office will follow-up on CISD Administration's progress towards implementing agreed upon corrective actions from internal and external audits to ensure that the related risks have been appropriately mitigated or reduced to an acceptable level.
4. The Internal Audit Office will review Compliance Hotline reports and will investigate the reported problems, as appropriate.
5. The Internal Audit Office will coordinate efforts with independent and external audit agencies.
6. The Internal Audit Office will maintain direct communications with the CISD Board of Trustees and the Superintendent, and will participate and/or attend CISD Board and Administrative meetings, as appropriate.
7. The Audit Executive Director and Staff Auditor will pass the Certified Internal Auditor exam by December 31, 2014.

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AUDIT PLANNING METHODOLOGY

IIA *Standard 2010 - Planning* states that a risk-based plan must be established to determine the priorities of the internal audit activity. In accordance with this standard, a risk-based audit plan was developed with input from the Board of Trustees, and administration. The 2012-2013 audit plan was also reviewed to identify the audits that would be carried forward to 2013-2014 audit plan.

INTERNAL AUDIT AVAILABLE HOURS

A key consideration in developing an audit plan is determining the number of available hours in which to conduct the internal audit activity. The available hours have been calculated based on the following assumptions.

1. The available days and hours have been adjusted for leave.
2. The student intern is a .475% full time equivalent.

Title	Start	End	Available Days	Available Hours (Days x 8 Hours/Day)
Audit Executive Director	July 1, 2013	June 30, 2014	212	1,696
Staff Auditor	July 1, 2013	June 30, 2014	212	1,696
Student Intern – Auditor	July 1, 2013	June 30, 2014	100	800
Total			524	4,192

Based on the above calculation, there are 3,864 total available internal audit hours for the period covered by the audit plan. These hours will be allocated across the defined activity categories and proposed projects as detailed in the Audit Plan section below.

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PROPOSED 2013 - 2014 AUDIT PLAN

Internal Audit proposes the following 2013 - 2014 Audit Plan which is based on the risk assessment, discussions with the Board of Trustees and administration, and review of prior year's audit plan.

[Note: The proposed audit plan is a living document and contains estimated budget hours, which are subject to change based on changes in the District's operating environment, risks, strategies, economic situation, resources, etc. In addition, direct requests from the Board of Trustees and administration, audits by external agencies, and the need for special investigations based on alleged fraud, waste, or abuse reported via the Compliance Hotline or other means may also result in changes to the proposed audit plan.]

Name	Background	Location	Budget	Percentage
Scheduled Audits			1593	38%
Purchasing Control Environment Audit	High Risk Area	Financial Services	168	4%
Maintenance Work Order and Inventory Audit	High Risk Area	Facilities & Transportation	210	5%
Improvement Plan Audit	High Risk Area	Various	545	13%
Unapproved Fundraiser Discovery Audit	High Risk Area	Various	335	8%
Bond Financial Audit	Board Request	Facilities & Transportation	335	8%
Interview Process Audit	Board Request	Human Resources	168	4%
Other Audits/Investigations			1258	30%
Unscheduled/Unforeseen Projects	Historically unscheduled projects arise during the year	Unknown	587	14%
Compliance Hotline	Annually there are approximately 50 hotline reports	Various	587	14%
Coordination of External Audits	Liaison between the District and the external agency	Unknown	84	2%

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Corrective Action Follow-ups			838	20%
TEA and CHS Newcomer CAP	Audit performed FY13	Canutillo High School	419	10%
Instructional Material Purchases CAP	Audit performed FY13	Various	210	5%
CES Fundraiser CAP	Audit performed FY 13	Various	42	1%
Textbook Audit CAP	Audit performed FY 12	Various	42	1%
TEA CTE PAR CAP	Audit performed FY11	Career Technology Education	42	1%
Financial Statement CAP	Audit performed FY11	Financial Services	84	2%
Consulting			84	2%
Unknown	Historically unscheduled projects arise during the year	Unknown	84	2%
Training			84	2%
Attend Training	TASA, IIA, ISACA, etc.	Various	84	2%
Administration			335	8%
Regular Board Meetings	Monthly	BOT	42	1%
Audit Committee Meetings	Monthly	BOT	42	1%
Other Meetings	On as needed basis	Various	84	2%
Audit Planning	Risk assessment, audit plan, governance, etc.	Internal Audit	126	3%
General Administration	Compliance calendar, activity summary, etc.	Internal Audit	42	1%
Total			4192	100%

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2013 – 2014 Audit Plan Approvals

Submitted by:

Hector Rodriguez, CPA, CISA
Audit Executive Director

Date

Endorsed by:

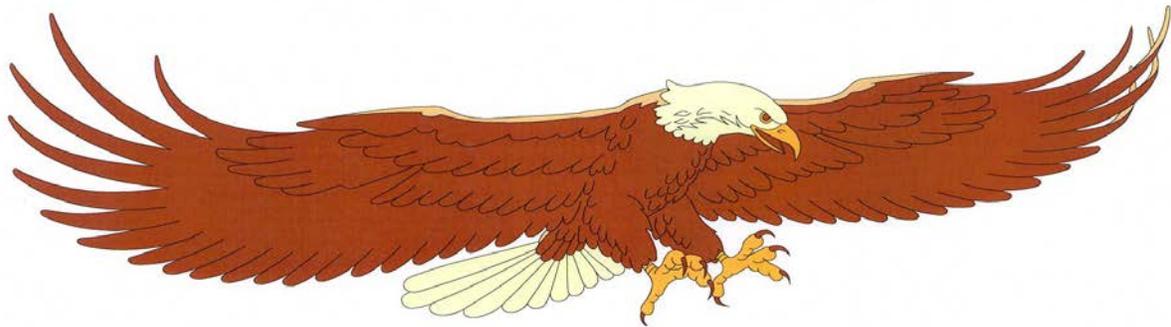
Dr. Pedro Galaviz, Superintendent

Date

Approved by:

Armando Rodriguez, President
Board of Trustees

Date



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Internal Audit Office
7965 Artcraft Rd.
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