



# UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

**TOPIC** Consideration for Approval of Internal Audit Plan for 2009-2010

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

**APPROVED FOR TRANSMITTAL TO SCHOOL BOARD:** \_\_\_\_\_

**DATE ASSIGNED FOR BOARD CONSIDERATION:** September 16, 2009

**RECOMMENDATION:**

It is recommended that the Board of Trustees approve the Internal Audit Plan for 2009-2010 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 2009-2010**

***Business and Finance***

Accounts Payable Cycle  
Delinquent Tax Attorney Contract  
Employee Travel Disbursements  
Student Activity Funds (25 Scheduled)  
Student Drug Testing Process (Follow-Up)

***Information Technology***

Attendance Accounting ( Follow-up)  
Cellular Phones and Pagers  
Disaster Management and Recovery

***Transportation***

TEA School Transportation Funding  
Transportation Parts Inventory (Follow-up)

***Federal and State Compensatory Programs***

ESEA Title I Part C Migrant

***Student Support Services***

Police Dept. Equipment Inventory (Follow-up)  
Police Report Procedures  
Surprise Cash Counts - Food Service Dept.

***Facilities/Construction/Student Services***

Construction Bond Program - United High School  
Host Family Letter Verification Process

***Support Services***

Custodial Operations  
Print Shop  
Soft Drink Exclusivity Contract - Annual

***Human Resources***

Conference Period Buy Outs  
Educator Excellence Awards Program  
Employee Drug Testing Process (Follow-Up)  
SBEC Certification Fees Reimbursements  
Teacher Retire/Rehire Process

***Curriculum and Instruction***

Career and Technology Student Eligibility  
Carl D. Perkins Grant  
Medicaid Billing (SHARS)  
Optional Extended Year Program Grant  
Summer LEP Title VI (Follow-up)

***District Wide***

ARRA Funds (Pending Federal Guidance)  
Drivers License Procedures (follow-up)  
External Audit Assistance  
Kronos Time Management System (Cycle 3)  
Leaves and Absences  
Professional Consultant Services

***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*