



# UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

**TOPIC:** Approval of Internal Audit Plan for 2019-2020

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

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

**DATE ASSIGNED FOR BOARD CONSIDERATION:** September 17, 2019

**RECOMMENDATION:**

It is recommended that the Board of Trustees approve the Internal Audit Plan for 2019-2020 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

**United ISD Internal Audit Department  
Audit Work Plan  
Fiscal Year 2019-2020**

***Business & Finance and Comptrollers Office***

Contracted Services  
Investments PFIA Compliance (in progress)  
Payroll Process  
Student Activity Funds (Various Campuses)  
Tax Office - Delinquent Tax Attorney Contract & Procedures  
Tax Office Operations Procedures

***Federal and State Compensatory Programs***

State Compensatory Education Program  
Title IV, Part A Grant

***Information Technology***

Kronos Time Management System (rotation)  
Technology Equipment Inventory

***Child Nutrition***

Community Eligibility Provision

***Discipline Management***

Student Discipline Management

***Human Resources***

Sick Leave Bank & Catastrophic Leave  
Substitute Teacher Hiring Practices and Pay  
Supplemental Pay - Stipends and Extra Days

***District Wide***

IA District Risk Assessment  
Compensatory Time  
Leaves and Absences for Campuses  
Surprise Cash Counts - District Wide

***Facilities, Construction & Energy Management***

Facilities Dept. Employee Overtime

***Transportation***

Transportation TEA School Transportation Funding

***Support Services***

Athletic Dept. Overtime  
Attendance Accounting - Middle and High School Campuses  
Health Services - CPR Training Compliance  
Student Leaver PEIMS Coding (in progress)  
Surplus Sale (Auction)  
Technology Equipment Inventory  
Vendor Membership Cards  
Warehouse Operations - S&R and Inventory (in progress)

***Curriculum and Instruction***

Professional Consultant Services  
SHARS Medicaid Reimbursement - follow-up  
SHARS Medicaid Reimbursement (in progress)  
United College Assistance Now (UCAN) for Educators 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 the Superintendent*