



UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

TOPIC Consideration for Approval of Internal Audit Plan for 2011-2012 School/Work Year

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

APPROVED FOR TRANSMITTAL TO SCHOOL BOARD: _____

DATE ASSIGNED FOR BOARD CONSIDERATION: September 21, 2011

RECOMMENDATION:

It is recommended that the Board of Trustees approve the Internal Audit Plan for 2011-2012 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 2011-2012**

Business and Finance

Employee Insurance (Health, Supp., Disability)
Employee Travel (In and out of district)
Investments
Records Management
Payroll Processing Cycle
Student Activity Funds (Various Campuses)

Federal and State Compensatory Programs

After School Child Care Program

Information Technology and MIS

Cellular Phones
Password Authentication & Authorization (follow-up)

Transportation

Fuel Consumption
Vehicle Maintenance

Student Support Services

Food Service Inventory Procedures
Surprise Cafeteria Cash Counts

Facilities/Construction/Student Services

Construction (small projects)
Discipline Mangement - PEIMS
Energy Management (Utility usage)

Support Services

Equipment Leases
Land and Building Capital Assets Inventory
Surplus Inventory Sale
Technology Equipment Inventory (ARRA)
Textbook Inventory
Warehouse Inventory Procedures

Admissions, Attendance and Dropout Recovery

Attendance Accounting (Follow-up)
Host, POA, GCA Admission (Follow-up)

Human Resources

Conference Period Buy Outs
Employee Drug Testing Process FU *ongoing*

Curriculum and Instruction

Musical Instruments Inventory
Special Education Student Eligibility *ongoing*

District Wide

ARRA Title I, Part A
ARRA Title XIV, SFSF
Employee Leaves and Absences
External Audit Assistance
Professional Consultant Services - *Ongoing*
Risk Assessment per SAS 99
Vendor Membership Cards (Sam's and HEB)

Other Areas and Responsibilities

Follow-up on Prior Year Recommendations
Other areas as requested and
approved by Board of Trustees
Audit Requests by Administration
as approved by Superintendent
Quick Response Audits
Consulting Services

Continuing Education for IA Staff
Committee Participation for IA Staff
District Presentations by IA Staff