



UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

TOPIC: Approval of Internal Audit Plan for 2022-2023

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

APPROVED FOR TRANSMITTAL TO SCHOOL BOARD: _____

DATE ASSIGNED FOR BOARD CONSIDERATION: September 21, 2022

RECOMMENDATION:

It is recommended that the Board of Trustees approve the Internal Audit Plan for 2022-2023 as presented.

RATIONALE:

The Internal Audit Plan, which has anticipated audit coverage for the upcoming year, requires annual Board of Trustees approval as per Board Policy CFC Local, the Internal Audit Charter and the IIA's International Standards for the Professional Practice of Internal Auditing.

BUDGETARY INFORMATION:

N/A

BOARD POLICY REFERENCE AND COMPLIANCE:

Board Policy CFC Local

**United ISD Internal Audit Department
Audit Work Plan
Fiscal Year 2022-2023**

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

Employee In- and Out-of-District Travel
Payroll Process
Records Mgmt - Health Insurance & Benefits (In Progress)
Risk Mgmt - Student Extracurricular Drug Testing
Student Activity Funds (xx Planned Campuses)

Federal and State Programs

After School Adventures Program (In Progress)
Carl D. Perkins Basic Grant
Title IV, Part B Community Learning Grant

Facilities, Construction and Energy Management

Bond Construction Program
ESSER Funds - Germicidal UV-C Lamps Installation
Facilities Dept. Employee Overtime

***Safety & Student Services (Health Svcs,
Admissions/Attendance, Discipline Mgmt,
Athletics)***

Health Services, Athletics and Fine Arts Depts -
- CPR Training Compliance (Follow-up)
Host, POA, GCA Admissions Process

Police Department

Police Dept. Evidence Room Inventory
Police Dept. Equipment Inventory (In Progress)

District Wide

Compensatory Time
Contracted Services - Maintenance/Repairs & Misc.
Drivers License Verification (In Progress)
Leaves and Absences for Departments
Surprise Cash Counts - District Wide

***Support Services (Purchasing, Fixed Assets/Custodial,
Child Nutrition, Whse Svcs)***

Child Nutrition Dept. - Employee Overtime
Child Nutrition Dept. - Summer Feeding Program
Custodial Dept. Operations
Purchasing Dept. - District-wide Copiers & Dig Duplicators Lease
Purchasing Dept. - Procurement Procedures

Technology (Technology Svcs & Instructional Tech.)

Kronos Time Management System (rotation basis)

Transportation

Transportation - Fuel Inventory and Consumption Follow-up
Transportation - Vehicle Parts & Supplies/Maintenance

***Curriculum and Instruction (Elementary Instruction,
Middle School Instruction, High School Instruction,
Special Education, Instructional Accountability)***

TEA Blueprint Compliance - ECHS and BLSIA
Special Education Student Eligibility & Compliance (in progress)
United College Assistance Now (UCAN) Follow-up (In Progress)

Human Resources

Employee Drug Testing
Extra Duty Pay for Non-campus administrators
Substitute Teacher Hiring Practices and Pay

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