



# UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

**TOPIC:** Internal Audit Plan for 2025-2026

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

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

**DATE ASSIGNED FOR BOARD CONSIDERATION:** September 17, 2025

**RECOMMENDATION:**

It is recommended that the Board of Trustees approve the Internal Audit Plan for 2025-2026 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 and the Institute of Internal Auditors' Global Internal Audit Standards.

**BUDGETARY INFORMATION:**

N/A

**BOARD POLICY REFERENCE AND COMPLIANCE:**

Board Policy CFC Local