



UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

TOPIC Consideration for Approval of Internal Audit Plan for 2008-2009

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

APPROVED FOR TRANSMITTAL TO SCHOOL BOARD: _____

DATE ASSIGNED FOR BOARD CONSIDERATION: September 17, 2008

RECOMMENDATION:

It is recommended that the Board of Trustees approve the Internal Audit Plan for 2008-2009 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 2008-2009**

Business and Finance

Supplemental Pay (Stipends & Extra Days)
Soft Drink Exclusivity Contract - Annual
Student Activity Funds (25 Scheduled)
Student Drug Testing Process (Follow-Up)
Student Insurance Documentation

Information Technology

Long Distance Telephone Service
Attendance Accounting
Disaster Management and Recovery

Transportation

Vehicle Maintenance & Parts & Supplies

Federal and State Compensatory Programs

ESEA Title I Part C Migrant Grant

Student Support Services

Food Service Dept. Revenue Sources
Police Dept. Overtime (follow-up)
Police Dept. Equipment Inventory
Police Report Procedures

Facilities/Construction/Student Services

Maintenance Dept. Operations
Building a Foundation Scholarship Program (follow-up)
Dropout-Leaver Records

Support Services

Procurement Process
Custodial Operations

Human Resources

Supplemental Pay (Stipends & Extra Days)
Educator Excellence Awards Program
New Employee Processing Procedures

Curriculum and Instruction

Texas High School Allotment Grant
Summer School LEP Title VI (follow-up)
Career & Technology Student Eligibility

District Wide

External Audit Assistance
Risk Assessment per SAS 99
Kronos Time Management System (Cycle 3)
Drivers License Procedures (follow-up)

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