



UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

TOPIC: Approval of Internal Audit Plan for 2018-2019

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

APPROVED FOR TRANSMITTAL TO SCHOOL BOARD: _____

DATE ASSIGNED FOR BOARD CONSIDERATION: September 19, 2018

RECOMMENDATION:

It is recommended that the Board of Trustees approve the Internal Audit Plan for 2018-19 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

**Internal Audit Department
Audit Work Plan
Fiscal Year 2018-2019**

Business & Finance and Comptrollers Office

Contracted Services
Investments PFIA Compliance
Student Activity Funds (Various Campuses)

Federal and State Compensatory Programs

After School Adventures
Migrant Education Program Grant
State Compensatory Education Program

Information Technology

Kronos Time Management System (rotation)

Child Nutrition

Child Nutrition - Employee Overtime (in progress)
Child Nutrition - Fresh Fruits & Vegetables Grant (in progress)

Human Resources

Criminal History Record Information (in progress)
Extra Duty Pay for Campus Professionals
Substitute Teacher Pay

Police Department

Texas Criminal Justice Division Grants

District Wide

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

Facilities, Construction & Energy Management

Energy Management Dept. Overtime
Utility Billings and Expense (in progress)

Transportation

Transportation Field Trip Billings and Assignments
Transportation Vehicle Maintenance Work Orders

Support Services

Athletic Gate Receipts
Attendance Accounting - Elementary Campuses
Student Leaver PEIMS Coding
Warehouse Operations - Shipping & Receiving & Inventory

Curriculum and Instruction

Career & Technology Student Eligibility (PEIMS) (in progress)
Carl D. Perkins Basic Grant (in Progress)
Interactive Flat Panels Inventory
Magnet School & Early College Admittance Procedures
SHARS Medicaid Reimbursement
Summer School LEP Grant
Title IV, Part A Grant

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