



# UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

**TOPIC:** Approval of Internal Audit Plan for 2021-2022

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

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

**DATE ASSIGNED FOR BOARD CONSIDERATION:** September 15, 2021

**RECOMMENDATION:**

It is recommended that the Board of Trustees approve the Internal Audit Plan for 2021-22 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 2021-2022**

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

Delinquent Tax Attorney's Contract & Controls  
Payroll Process  
Records Management Dept.  
Risk Mgmt - Property and Casualty Insurance Coverage  
Student Activity Funds (28 Planned Campuses)

***Federal and State Programs***

After School Adventures Program  
ESEA Title II Grant Fund 255 (in progress)  
State Compensatory Education (follow-up)  
Title IV, Part A Grant Fund 289 (in progress)

***Facilities, Construction and Energy Management***

Bond Construction Program  
Energy Management - Utilities Billings and Usage  
Facilities Dept. Employee Overtime  
Maintenance Dept. Inventory and Work Orders

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

Attendance Accounting - Elementary Campuses  
Athletics Gate Receipts  
Health Services - CPR Training Compliance (in progress)  
Health Services - Vaccine Inventory Procedures

***Police Department***

Police Dept. Equipment Inventory  
Police and Security Overtime

***District Wide***

Compensatory Time  
Contracted Services - Maintenance/Repairs & Misc.  
Drivers License Verification  
Leaves and Absences for Campuses  
Surprise Cash Counts - District Wide

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

Child Nutrition - Fresh Fruits & Vegetables Grant  
Custodial Dept. Operations  
Musical Instruments Inventory (w Fine Arts Dept.)  
Purchasing Dept. - Procurement Procedures  
Technology Equipment Inventory

***Technology (Technology Svcs & Instructional Tech.)***

Kronos Time Management System (rotation basis)  
Technology Equipment Inventory

***Transportation***

TEA School Transportation Funding (in progress)  
Transportation - Employee Overtime  
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)***

Musical Instruments Inventory (w Fixed Assets Dept.)  
Special Education Program Student Eligibility & Compliance (in progress)  
United College Assistance Now (UCAN) for Educators Program Follow-up

***Human Resources***

Sick Leave Bank & Catastrophic Leave - Follow-up  
Substitute Teacher Hiring Practices and Pay  
Supplemental Pay - Stipends and Extra Days

***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