



Board of Trustees Agenda Item Information Form

Date Submitted: August 27, 2025

Meeting Type

- ☐ Regular Meeting
☒ Special Meeting/Workshop

Agenda Placement

- ☐ Public Hearing
☐ Executive Session
☐ Recognition
☐ Program Spotlight
☐ Community Input

Code

PH
ES
R
PS
CI

Agenda Placement

- ☐ Administrative Report
☐ Consent Agenda
☒ Action Item
☐ Information/Discussion

Code

AR
CA
AI
ID

Meeting Date: September 8, 2025

District Strategies (Check all that apply):

- ☒ Students and staff will thrive in a secure environment, build connections and community, and become resilient leaders.
☒ Each student will engage in world-class learning experiences that foster curiosity, develop talents, guide exploration, and fuel achievement.
☒ We will cultivate innovation through strategic collaboration and responsive organizational stewardship.

Subject:

Consider Approval of the 2025 - 2026 Internal Audit Plan

Background:

The Institute of Internal Auditor's International Standards for the Professional Practice of Internal Auditing Section 2010.A1 states that Internal Audit department's plan for engagement must be based on a documented risk assessment, undertaken at least annually. Further, the TEA recommends school districts with an enrollment of more than 5,000 students conduct periodic risk assessments of all operations. The attached audit plan includes a summary of the Auditor's risk assessment, audit process, and audit calendar for the upcoming school year.

Fiscal Impact Statement

Cost: \$0.00

- ☐ Recurring
☐ One-Time

Funding Source:

- ☐ General Fund
☐ Grant Fund
☐ Other Funds (specify)

Fiscal Year: N/A

Amendment Required: N/A

☐ Bond Funds (program year): N/A

Superintendent's Recommendation:

It is the recommendation of the Superintendent to approve the 2025 - 2026 Internal Audit Plan.

Department Submitting Form: Superintendent

Cabinet Member's Approval: Karen Engle