



UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

TOPIC: Approval of Internal Audit Plan for 2014-15

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

APPROVED FOR TRANSMITTAL TO SCHOOL BOARD: _____

DATE ASSIGNED FOR BOARD CONSIDERATION: September 17, 2014

RECOMMENDATION:

It is recommended that the Board of Trustees approve the Internal Audit Plan for 2014-15 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 2014-2015**

Business and Finance

Employee Travel (In and out of district)
Payroll Process (Professional, Para, Auxiliary)
Student Activity Funds (Various Campuses)
Tax Dept. Procedures

Federal and State Compensatory Programs

After School Program Payroll
State Compensatory Ed - Follow-up

Information Technology

Kronos Time Management System (on-going)

Transportation

Transportation Dept. Climate Study
Transportation Dept. Overtime (including field trips)
Transportation Vehicle Parts & Supplies Inventory

Student Support Services

Athletic Dept. Overtime
Food Service Revenue Sources (on-going)
Police Dept. Equipment Inventory (on-going)
Police Dept. Police Report Procedures

Facilities & Construction

Bond Construction
Building Use Fees
Energy Management Overtime
Facilities Dept. Overtime (on-going)

Support Services

Campus Technology Equipment Inventory
Custodial Dept. Operations
District Copier Leases (on-going)
Purchasing Compliance
Vendor Membership Cards (on-going)

Admissions, Attendance and Dropout Recovery

Attendance Accounting
Drop Out / Leaver PEIMS coding
Host POA GCA follow-up

Human Resources

Extra Duty Pay for Campus and Non-Campus

Curriculum and Instruction

Medicaid Reimbursement (on-going)
Partners for Scholars Scholarship Program

District Wide

External Audit Assistance
IA District Risk Assessment
Software Programs Evaluation
Surprise Cash Counts - District Wide

Other Areas and Responsibilities

*Follow-up on Prior Year Recommendations
Other areas as requested and
approved by Board of Trustees
Audit Requests by Administration
as approved by Superintendent*