



# UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

**TOPIC:** Approval of Internal Audit Plan for 2022-2023

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

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

**DATE ASSIGNED FOR BOARD CONSIDERATION:** September 21, 2022

**RECOMMENDATION:**

It is recommended that the Board of Trustees approve the Internal Audit Plan for 2022-2023 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 2022-2023**

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

Employee In- and Out-of-District Travel  
Payroll Process  
Records Mgmt - Health Insurance & Benefits (In Progress)  
Risk Mgmt - Student Extracurricular Drug Testing  
Student Activity Funds (24 Planned Campuses)

***Federal and State Programs***

After School Adventures Program (In Progress)  
Carl D. Perkins Basic Grant  
Title IV, Part B Community Learning Grant

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

Bond Construction Program  
ESSER Funds - Germicidal UV-C Lamps Installation  
Facilities Dept. Employee Overtime

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

Health Services, Athletics and Fine Arts Depts -  
- CPR Training Compliance (Follow-up)  
Host, POA, GCA Admissions Process

***Police Department***

Police Dept. Evidence Room Inventory  
Police Dept. Equipment Inventory (In Progress)

***District Wide***

Compensatory Time  
Contracted Services - Maintenance/Repairs & Misc.  
Drivers License Verification (In Progress)  
Leaves and Absences for Departments  
Surprise Cash Counts - District Wide

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

Child Nutrition Dept. - Employee Overtime  
Child Nutrition Dept. - Summer Feeding Program  
Custodial Dept. Operations  
Purchasing Dept. - District-wide Copiers & Dig Duplicators Lease  
Purchasing Dept. - Procurement Procedures

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

Kronos Time Management System (rotation basis)

***Transportation***

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)***

TEA Blueprint Compliance - ECHS and BLSIA  
Special Education Student Eligibility & Compliance (in progress)  
United College Assistance Now (UCAN) Follow-up (In Progress)

***Human Resources***

Employee Drug Testing  
Extra Duty Pay for Non-campus administrators  
Substitute Teacher Hiring Practices and Pay

***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*