



# UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

**TOPIC:** Approval of Internal Audit Plan for 2017-2018

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

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

**DATE ASSIGNED FOR BOARD CONSIDERATION:** September 20, 2017

**RECOMMENDATION:**

It is recommended that the Board of Trustees approve the Internal Audit Plan for 2017-18 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 2017-2018**

***Business & Finance and Comptrollers Office***

Records Management  
Student Activity Funds (Various Campuses)  
Student Travel  
Utilities Billings and Expense

***Federal and State Compensatory Programs***

Migrant Education Program NGS Student Identification  
State Compensatory Education Program - Follow up

***Information Technology***

Kronos Time Management System - Cycle III

***Child Nutrition***

Child Nutrition - Employee Overtime  
Child Nutrition - Fresh Fruits & Vegetables Grant

***Human Resources***

Extra Duty Pay for Non-Campus Professionals (In Progress)  
Extra Duty Pay for Campus Professionals

***Police Department***

Police Department Evidence Room (In Progress)  
Police Department Equipment Inventory (In Progress)  
Police Dept. Overtime Pay

***District Wide***

IA District Risk Assessment  
Leaves and Absences for Departments (In Progress)  
Leaves and Absences for Campuses  
Surprise Cash Counts - District Wide

***Facilities, Construction & Energy Management***

Energy Management Dept. Overtime  
Utility Billings and Expense

***Transportation***

Transportation Vehicle Parts & Supplies (In Progress)  
Transportation Vehicle Maintenance Work Orders

***Support Services***

Textbook Inventory  
Health Services - State Requirements  
(Immunizations and certifications)  
Student Leaver PEIMS Coding  
Warehouse Operations - Shipping & Receiving & Inventory

***Curriculum and Instruction***

Career & Technology Student Eligibility (PEIMS)  
Carl D. Perkins Basic Grant  
Interactive Flat Panels Inventory  
Musical Instruments Inventory  
Pregnancy, Education & Parenting Program (In Progress)  
Special Education PEIMS Coding and FTEs

***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*