

# Audit Committee Meeting

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JANUARY 9, 2019



# 2018-2019 Internal Audit Plan Update

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AS OF DECEMBER 15, 2018

# 2018-2019 Internal Audit Plan

As approved on September 13, 2018

## **Audit Plan Sections**

**Work with External Auditors**

**Departmental Audits**

**Activity Funds**

**Other Projects**

**Non-Audits and Projects**

# 2018-2019 Internal Audit Plan

As approved on September 13, 2018

## **Work with External Auditors**

**Weaver**

**R. L. Townsend & Associates, LLC**

# 2018-2019 Internal Audit Plan

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## PROJECT CLOSEOUT REVIEWS CONTRACTED OUT TO WEAVER

PROJECT	STATUS
College Park Robotics - Ellisor Constructors, Inc	Closeout Review in Progress with Weaver
CTE Robotics - G.T.T. Inc.	Closeout Review in Progress with Weaver
Bradley Elementary School (Flex 17) - Brookstone	Information sent to Weaver on 12.18.2018

# 2018-2019 Internal Audit Plan

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Summary of GMP and Payments as of October 31, 2018								
GMP	Cost of Work	Payment & Performance Bond	General Conditions	CM Fee	Owner Contingency	CM Contingency	Allowances	Total GMP
GMP 1	\$ 2,091,759	\$ 32,933	\$ 91,898	\$ 46,622	\$ 75,000	\$ 75,000	\$ -	\$ 2,413,212
GMP 2	\$ 113,364,290	\$ 1,100,301	\$ 4,993,626	\$ 2,491,709	\$ 1,925,000	\$ 1,925,000	\$ 5,486,842	\$ 131,286,768
Alt 1A	\$ 1,044,480		\$ 42,197	\$ 21,408				\$ 1,108,085
Alt 2D	\$ 706,242		\$ 28,532	\$ 14,475				\$ 749,249
Alt 3A	\$ 21,863		\$ 8,833	\$ 4,481				\$ 35,177
Alt 4A	\$ 1,146,318		\$ 46,314	\$ 23,496				\$ 1,216,128
Phase 1 Buyout	\$ (100,035)				\$ 100,035			\$ -
Change Order #	\$ (1,768,000)						\$ (250,000)	\$ (2,018,000)
<b>Total GMP</b>	<b>\$ 116,506,917</b>	<b>\$ 1,133,234</b>	<b>\$ 5,211,400</b>	<b>\$ 2,602,191</b>	<b>\$ 2,100,035</b>	<b>\$ 2,000,000</b>	<b>\$ 5,236,842</b>	<b>\$ 134,790,619</b>
Amount billed October 31, 2018 pay app	\$ 115,506,738	\$ 1,068,202	\$ 4,513,756	\$ 2,425,813	\$ 2,043,667	\$ 1,367,268	\$ 5,087,970	\$ 132,013,414
Unbilled	\$ 1,000,179	\$ 65,032	\$ 697,644	\$ 176,378	\$ 56,368	\$ 632,732	\$ 148,872	\$ 2,777,205
Percentage Complete	99.1%	94.3%	86.6%	93.2%	97.3%	68.4%	97.2%	97.9%

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## Summary of General Conditions Billed as of October 31, 2018

<b>Conroe ISD New High School</b>			
<b>GMP General Conditions - Phase 1 &amp; 2</b>	<b>GMP/Budget</b>	<b>10/31/2018</b>	<b>Percentage Complete</b>
General Conditions	\$ 906,676	\$ 803,293	88.60%
Supervision	\$ 3,200,133	\$ 2,634,478	82.32%
Mobilization	\$ 15,334	\$ 3,545	23.12%
Builder's Risk	\$ 200,000	\$ 183,184	91.59%
GL/Umbrella Insurance	\$ 889,256	\$ 889,256	100.00%
<b>Total</b>	<b>\$ 5,211,399</b>	<b>\$ 4,513,756</b>	<b>86.61%</b>



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## Departmental Audits

**Planning & Construction – Project Closeout Reviews**

**Planning & Construction - Bid process on Construction Jobs**

**Transportation Expenses**

**Inventory - Warehouses (All)**

**PRIOR AUDITS TO COMPLETE:**

**Inventory – Warehouses (All)**

**Fixed Asset Listing & Inventory Tracking Technology Items**

**Fine Arts Asset Tracking and Inventory**

**Technology – Permissions Audit – Access to Systems**

**Record Retention**

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## DEPARTMENTAL AUDITS – WORK IN PROGRESS/COMPLETED

### Project Closeout Reviews

The 2016 Life Cycle – GTT. Inc.	In Progress
Grangerland Intermediate Additions - Balfour Beatty Construction, LLC	In work que
Knox Junior High School/The Woodlands Transportation Center Renovations Projects – Drymalla Construction Company, Inc.	In work que
Lighting Retrofit – Multiple Sites – Brookstone, LP	In work que

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## DEPARTMENTAL AUDITS – WORK IN PROGRESS/COMPLETED

### WORK IN PROGRESS

Inventory Fall 2018 – Warehouses (All)	Inventory Counts were performed and are currently being reconciled to the financial data NO REPORT WILL BE ISSUED
Fixed Asset Listing & Inventory Tracking Technology Items	Audit in process

# 2018-2019 Internal Audit Plan

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## 2017-2018 Activity Fund Audits – Secondary Campuses

<b>Campus Name</b>	<b>Audit Status</b>
McCullough Junior High	Review Process
Conroe High School	Review Process
Caney Creek High School	Review Process
The Woodlands High School	Review Process
The Woodland College Park High School	Review Process
Oak Ridge High School	Review Process

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## Activity Funds – Principal Changes

<b>Campus Name</b>	<b>Audit Status</b>
<b>Conroe High School</b>	<b>WILL USE ANNUAL AUDIT</b>
<b>Hauke Academic Alternative High School</b>	<b>NOT YET STARTED</b>
<b>Academy for Science and Health Professions</b>	<b>NOT YET STARTED</b>
<b>Peet Junior High</b>	<b>NOT YET STARTED</b>
<b>San Jacinto Elementary</b>	<b>NOT YET STARTED</b>

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## 2018-2019 Activity Fund Audits

Secondary Campuses	Elementary Campuses
Conroe High School	Cox Intermediate
Caney Creek High School	Mitchell Intermediate
The Woodlands High School	
The Woodland College Park High School	Bradley Elementary
Oak Ridge High School	David Elementary
Grand Oaks High School	Houser Elementary
	Tough Elementary
Knox Junior High	
York Junior High	Audits for Changes in Principals

# Follow Up Reviews

## Prior Year Activity Fund Audits with Findings

2016-2017 Audit	2017-2018 Audits
Principal Change: Moorhead Junior High	York Junior High
	Collins Intermediate
	Washington Junior High
	Vogel Intermediate
	Hailey Elementary
	Oak Ridge Elementary
	Snyder Elementary

# 2018-2019 Internal Audit Plan

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## Other Projects

CISD Group Exemption for PTO/Booster Clubs

Ethics Report Line

Unplanned Projects

Audit Research

Quality Assessment Review-Internal Audit Dept

Update Risk Assessment

## Administrative: Non Audit/Projects

Administrative Tasks

Meetings

Trainings



# CISD Educational Support Groups

## Newly Formed Parent Organizations in 2018

Fully Formed Organizations	In Process of Forming
21 New	17 In Process

# CISD Educational Support Groups

## Newly Formed Parent Organizations in 2018

### Fully Formed Organizations

<b>Grand Oaks High School Baseball Booster Club</b>	<b>Grand Oaks High School Band</b>
<b>Grand Oaks High School Boys Basketball Booster Club</b>	<b>Grand Oaks High School Football Booster Club</b>
<b>Grand Oaks High School Theater Booster Club</b>	<b>Grand Oaks High School Golf Booster Club</b>
<b>Grand Oaks High School Boys Soccer Booster Club</b>	<b>Grand Oaks High School Cross Country Club</b>
<b>Grand Oaks High School Cheer</b>	<b>Grand Oaks High School Orchestra Booster Club</b>
<b>Grand Oaks High School Choir Booster</b>	<b>Grand Oaks High School PTO</b>
<b>Grand Oaks High School Girls Basketball Booster Club (Grand Oaks GBB Club)</b>	<b>Grand Oaks High School Drill Team Booster (Royal Pride Booster Club)</b>

# CISD Educational Support Groups

## Newly Formed Parent Organizations in 2018

### Fully Formed Organizations

Milam Elementary PTO

Clark intermediate PTO

Conroe High School Orchestra Booster

The Woodlands High School Powerlifting Club

Caney Creek High School PTO

Caney Creek High School Choir Booster

Caney Creek JROTC

# CISD Educational Support Groups

## Newly Formed Parent Organizations in 2018

### In Progress of Forming

<b>Sam Houston Elementary PTO</b>	<b>Grand Oaks High Athletic Trainers Booster Club</b>
<b>Caney Creek Boys Basketball</b>	<b>Grand Oaks High School Girls Soccer Booster Club</b>
<b>Caney Creek Softball Booster Club</b>	<b>Grand Oaks High School Softball Booster Club</b>
<b>Caney Creek Wrestling Team Booster Club</b>	<b>Grand Oaks High School Swim &amp; Dive Booster Club</b>
<b>TWCP Wrestling Booster Club</b>	<b>Grand Oaks High School Tennis Booster Club</b>
<b>TWCP Lady Running Cavaliers Booster Club</b>	<b>Grand Oaks High School Volleyball Booster Club</b>
<b>CHS Softball Booster</b>	<b>Grand Oaks High School Wrestling Booster Club</b>
<b>PACES Parents for Academy of Engineering and Science</b>	<b>Conroe Academy Parents (C.A.P ) Parents for the Academy of Science and Health</b>
<b>ORHS Fishing Club</b>	

# EthicsPoint Hotline

November 1, 2018 – December 15, 2018

## Waste, Abuse or Misuse of District Resources

### 1 Report

**Campus**

Bozman Intermediate

**Nature of the Report**

Invasion of student's privacy by an individual taking advantage of their position/access to read and share information about a student.

**Resolution**

Investigated and two adult witnesses confirmed the accuracy of the report. Individual received a written reprimand for violation of policy FL, DH and The Educators' Code of Ethics.

