

Audit Committee Meeting

NOVEMBER 6, 2018

2018-2019

Internal Audit Plan Update

AS OF OCTOBER 31, 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.	Not yet started – still in P&C
Bradley Elementary School (Flex 17) - Brookstone	Not yet started – still in P&C

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Summary of GMP & Payments as of June 30, 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	\$ (1,768,000)						\$ (250,000)	\$ (2,018,000)
Total GMP	\$ 116,506,917	\$ 1,133,234	\$ 5,211,400	\$ 2,602,191	\$ 2,100,035	\$ 2,000,000	\$ 5,486,842	\$ 134,790,619
Amount billed June 2018 pay app	\$ 115,315,697	\$ 1,068,202	\$ 4,197,152	\$ 2,348,717	\$ 1,862,858	\$ 638,133	\$ 2,349,319	\$ 127,780,078
Unbilled	\$ 1,191,220	\$ 65,032	\$ 1,014,248	\$ 253,474	\$ 237,177	\$ 1,361,867	\$ 3,137,523	\$ 7,260,541
Percentage Complete	99.0%	94.3%	80.5%	90.3%	88.7%	31.9%	42.8%	94.8%

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Summary of General Conditions Billed as of June 30, 2018

Conroe ISD New High School			
GMP General Conditions - Phase 1 & 2	GMP/Budget	6/30/2018	Percentage Complete
General Conditions	\$ 906,676	\$ 741,046	81.73%
Supervision	\$ 3,200,133	\$ 2,380,122	74.38%
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%
Total	\$ 5,211,399	\$ 4,197,153	80.54%

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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

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2017-2018 Activity Fund Audits – Secondary Campuses

Campus Name	Audit Status
McCullough Junior High	Review Process
Conroe High School	Review Process
Caney Creek High School	Finalizing Fieldwork
The Woodlands High School	Review Process
The Woodland College Park High School	Review Process
Oak Ridge High School	Review Process

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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

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Activity Funds – Principal Changes

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

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

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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

EthicsPoint Hotline

September 2018 – October 2018

Sabotage

Unsafe Working Conditions

2 Reports

2 Reports

Patterson Elementary

Patterson Elementary

Shows favoritism
Lack of positive leadership
Lack of Communication with Staff and untimely communication;
Lack of follow through
Adds unnecessary workload onto the teachers
Lack of Money/Resources
Students on campus are not meeting the required Physical Education minutes
Issues are causing an extremely low morale at campus
Unhealthy Work Environment and
Unethical Behavior

Investigated and addressed by central office staff. Will continue to monitor the situation.

CISD Educational Support Groups

Newly Formed Parent Organizations in 2018

Fully Formed Organizations

14 New organizations

In process of forming

22 Parent Organizations

CISD Educational Support Groups

Newly Formed Parent Organizations in 2018

Fully Formed Organizations

Clark intermediate PTO	Grand Oaks High School Drill Team Booster (Royal Pride Booster Club)
Caney Creek High School PTO	Grand Oaks High School Girls Basketball Booster Club (Grand Oaks GBB Club)
Conroe High School Orchestra Booster	Grand Oaks High School Golf Booster Club
Grand Oaks High School Band	Grand Oaks High School Football Booster Club
Grand Oaks High School Cheer	Grand Oaks High School Orchestra Booster Club
Grand Oaks High School Choir Booster	Grand Oaks High School PTO
Grand Oaks High School Cross Country Club	The Woodlands High School Powerlifting Club

CISD Educational Support Groups

Parent Organizations in progress of forming

Milam Elementary PTO	Grand Oaks High Athletic Trainers Booster Club
Sam Houston Elementary PTO	Grand Oaks High School Baseball Booster
Caney Creek Boys Basket Ball	Grand Oaks High School Boys Soccer Booster Club
Caney Creek High School Choir	Grand Oaks High School Girls Soccer Booster Club
Caney Creek JROTC	Grand Oaks High School Softball Booster Club
Caney Creek Softball Booster Club	Grand Oaks High School Swim & Dive Booster Club
Caney Creek Wrestling Team Booster Club	Grand Oaks High School Tennis Booster Club
CHS Softball Booster	Grand Oaks High School Theater Booster Club
Conroe Academy Parents (C.A.P) Parents for the Academy of Science and Health	Grand Oaks High School Boys Basketball Booster Club
ORHS Fishing Club	Grand Oaks High School Volleyball Booster Club
TWCP Wrestling Booster Club	Grand Oaks High School Wrestling Booster Club

