

Audit Committee Meeting

JANUARY 8, 2020

EthicsPoint Hotline

November 2019– January 2020

| Date | Location | Issue Type | Status |
|------------|----------------------|--|-------------|
| 11/5/2019 | Oak Ridge North | Sabotage | Closed |
| 11/14/2019 | Creighton Elementary | Unsafe working conditions | Closed |
| 11/16/2019 | Bozman Intermediate | Sabotage | Closed |
| 12/4/2019 | Custodial Department | Conflict of Interest | In Progress |
| 12/9/2019 | Bozman Intermediate | Disclosure of Confidential Information | Closed |
| 12/17/2019 | Tom Cox Intermediate | Unsafe working conditions | In Progress |

2019-2020 Internal Audit Plan

Audit Plan Update

- Due to additional holiday pay periods the Payroll audit has been moved to March
- PEIMS/Attendance audit moved up to January
 - Work program created
 - Relevant documents received from PEIMS Manager
 - Internal Audit Manager attended TASBO training on PEIMS in December

2019-2020 Audit Plan - Activity Funds

Completed

Knox Junior High

College Park High School

The Woodlands High School

In Progress

Conroe High School

Caney Creek High School

Grand Oaks High School

2019-2020 Audit Plan - Activity Funds

Follow-up (Mar - Apr)

Mitchell Intermediate

Peet Junior High

Vogel Intermediate

McCullough Junior High

Cox Intermediate

Principals Leaving (As needed)

2019-2020 Audit Plan - Operational Audits

Construction Manager at Risk vs. Competitive Sealed Proposal for Elementary Schools

Draft report completed

With senior management for review

PEIMS/Attendance

Audit planning in progress

Fieldwork to begin in January 2020

2019-2020 Audit Plan - Operational Audits

Payroll (Mar – May)

Overall Payroll control environment

Compliance with established CSID/State policies and regulatory requirements

Procurement (May – Aug)

Review Compliance with CISD/State policies and procedures

Determine if cost savings from process/control efficiencies are available