

# Audit Committee Meeting

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JANUARY 12, 2022

# 2021-2022 Internal Audit Plan

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# 2021-2022 Proposed Internal Audit Plan – Activity Funds

Campus	
Conroe High School	Mitchell Intermediate
Caney Creek High School	Clark Intermediate
The Woodlands High School	Vogel Intermediate - Complete
The Woodlands College Park High School	Knox Junior High - Complete
Grand Oaks High School	Grangerland Intermediate
Oak Ridge High School	Hailey Elementary

# 2021 - 2022 Audit Plan - Operational Audits

## **Athletics – Complete**

**Final Report Issued January, 2022**

### **Areas for Improvement:**

**1. Staffing for on-site ticket sales is inconsistent across schools.**

- Half of the eight schools audited had only one person manning the table for all games
- There are segregation of duties issues with having one person collect cash and maintain the financial paperwork.
- In addition, Internal Audit noted delays at the ticket table at high school varsity games when one person was working.
- Personnel are unable to take breaks unless one of the CISD police officers working the game is available.

**Internal Audit recommends at least two people staff on-site ticket sales. If this is not feasible for all games then, at a minimum, for high school varsity events.**

# 2021-2022 Internal Audit Plan – Operational Audits

## **IT General Controls – Weaver/IA – Planning Complete**

- **Walkthroughs to begin January 17**
- **Testing February 14 – March 11**
- **Systems to be Reviewed**
  - Active Directory
  - eFinancePlus
  - eSchoolPlus
  - Kronos (Timekeeping)
  - SchoolCash
  - Aesop (HR)
  - eStar/eSped (Special Ed)
  - Child Nutrition program management software (MCS)
  - Badge/Security

# 2021-2022 Internal Audit Plan – Operational Audits

## **IT General Controls – Weaver/IA – Planning Complete**

- **Process Areas**
  - **User Administration**
  - **Change Management**
  - **Job/Interface**
  - **Backup & Recovery**
  - **Physical Security**
  - **Service Organization Controls (SOC) Report Review**