

Audit Committee Meeting

JANUARY 10, 2024

2023-2024 Audit Plan

2023-2024 Internal Audit Plan – Activity Funds

Campus	
Conroe High School	York Junior High - Complete
Caney Creek High School	Knox Junior High - Complete
The Woodlands High School	Peet Junior High
The Woodlands College Park High School	Clark Intermediate
Grand Oaks High School	Collins Intermediate - Complete
Oak Ridge High School	Travis Intermediate
	Deretchin Elementary

2023/2024 Audit Plan

Payroll Audit

- **Audit areas included:**
 - Department/system efficiencies
 - Manual checks
 - Overtime
 - Supplemental pay
 - Stipends
 - Substitute pay
 - Bus Driver Pay
 - Terminations
- **Overall control environment is strong.**

2023/2024 Audit Plan

Payroll Audit

- **Internal Audit noted one Opportunity for Improvement**
 - **Internal Audit identified multiple informal review procedures within the Payroll control environment.**
 - **Upon speaking with various individuals within the payroll department, including the Director of Payroll, we identified opportunities to formalize 11 internal control procedures within the payroll process**

2023/2024 Audit Plan

Payroll Audit

- **Internal Audit noted two observations**
 - **Internal Audit noted that the payroll department was the owner of a consolidated listing of all supplemental pay codes and corresponding rates.**
 - **Given that these rates are maintained by the Human Resources department, we do not believe that this responsibility falls within the scope of the payroll process.**
 - **Additionally, we noted that while the Human Resources department develops supplemental rates and communicates any changes to Payroll**
 - **Payroll is then responsible to communicate the changes to Technology in order for them to make the changes in eFinance.**
 - **We believe belongs within the scope of the Human Resources process, eliminating Payroll as the middleman.**

2023/2024 Audit Plan

Accounts Payable Audit

- **Audit areas included:**
 - Department/system efficiencies
 - AP general process & controls
 - Segregation of duties
 - Credits
 - Travel Card process & controls
 - Check stock security
- **Control environment is strong**

2023/2024 Audit Plan

Accounts Payable Audit

- **Internal Audit noted one Opportunity for Improvement**
 - While testing controls for the CISD Travel Card, Internal Audit noted that there are four employees that are able to change available MCC codes for the card.
 - Procurement has agreed to limit changes to travel card MCC's to two CISD employees, the Director of Procurement and the Travel Coordinator.

2023/2024 Audit Plan

Maintenance/Custodial Audit Follow-up

- **Internal Audit noted all Opportunities for Improvements have been remediated and are closed**
 - **Inventory**
 - **Accident reports**
- **Internal Audit noted that one observation has been closed and one remains open**
 - **Maintenance is no longer using paper accident reports. All now filed electronically in DocuShare**
 - **All attic stock has yet to be moved to the new central warehouse. Once this is completed (est. August, 2024) all items will be listed in the Inventory Direct system.**

Remaining 2023 - 2024 Internal Audit Plan - IA/Weaver

- IT Audit – Cyber Security Risk Assessment – Q1&2 2024
 - Identifying key cybersecurity risks within CISD based on the existing technology landscape and conditions
 - Review and evaluate relevant threats
 - Evaluate the critical assets that would be negatively impacted by the identified threats
 - Kick-off Meeting Jan 11, 2024

2023 - 2024 Internal Audit Plan - IA

- Field Trips – Q1 2024
- Home Town - Athletics Ticketing – Q2 2024
- Child Nutrition Follow-up – Q2 2024
- Added: Band Inventory – May & Nov 2024
- Print Shop – Summer 2024
- Janet K. Bartlett Intermediate Construction Audit - TBD