

Audit Committee Meeting

MAY 12, 2021

2020-2021 Internal Audit Plan

2020-2021 Internal Audit Plan – Activity Funds

Campus	
The Woodlands High School – Complete	McCullough Junior High – Complete
Oak Ridge High School– Complete	Cox Intermediate – In progress
The Woodlands College Park High School - Complete	Stockton Junior High
Conroe High School - Complete	Hailey Elementary
Grand Oaks High School - Complete	Glen Loch Elementary
Caney Creek High School – In Progress	

2020 - 2021 Audit Plan - Operational Audits

Flex-20 Construction Audit – Complete

Final Report Issued April, 2021

- **Internal Audit noted no Findings or Observations**
- **CISD P&C has excellent overall controls around construction financials.**
- **CISD P&C has adopted a project management platform called Projectmates. The use of Projectmates enhanced the ability of Internal Audit to perform the audit efficiently by:**
 - **Locating all project documents in one place.**
 - **Providing an audit trail for Change Order (CO) approvals.**
 - **Sending alerts when new documentation was uploaded.**

2020 - 2021 Audit Plan – Follow-ups

PEIMS Results

Date	School	Total	Incorrect Time	Missing	Error rate
3/5/2021	Wilkinson Elem	36	5	12	47.2%
3/5/2021	Cryar Inter	32	7	5	37.5%
3/5/2021	Irons JH	58	3	11	24.1%
3/11/2021	Kaufman	45	8	1	20.0%
3/11/2021	Bozman Inter	40	8	3	27.5%
3/11/2021	Knox JH	60	9	7	26.7%
3/11/2021	WCPHS	139	20	23	30.9%
3/26/2021	Runyan Elem	34	3	8	32.4%
3/26/2021	Travis Inter	33	2	7	27.3%
3/26/2021	Peet JH	61	1	24	41.0%
3/26/2021	Oak Ridge HS	122	52	45	79.5%

Date	School	Total	Incorrect Time	Missing	Error rate
4/1/2021	Bradley Elem	51	11	8	37.3%
4/1/2021	Wilkerson Inter	33	4	6	30.3%
4/1/2021	Moorhead JH	57	3	25	49.1%
4/1/2021	Conroe HS	213	50	63	53.1%
4/9/2021	Giesinger Elem	39	2	4	15.4%
4/9/2021	Mitchell Inter	49	9	25	69.4%
4/9/2021	Stockton JH	47	17	12	61.7%
4/9/2021	Caney Creek HS	100	0	26	26.0%
4/16/2021	Deretchin Flex	44	3	4	15.9%
4/16/2021	Grangerland Inter	49	7	22	59.2%
4/16/2021	McCullough JH	85	17	20	43.5%
4/16/2021	Grand Oaks HS	106	14	7	19.8%
4/16/2021	The Woodlands HS	171	5	50	32.2%
	Totals	1,704	260	418	39.8%

2020 - 2021 Audit Plan – Follow-ups

PEIMS – Complete

Final Report Issued April, 2021

As detailed on the previous slide, there continues to be a significant level of inconsistency among the schools in adhering to ADA attendance procedures.

- **Most concerning for the District is the level of missing attendance submissions which make up approximately 62% of all errors.**
 - **If any documentation is missing or considered inadequate, TEA, by law, has the right to adjust a district's allotment to withhold 100 percent of the funding related to the documentation issue.**
 - **At current funding levels assuming 20 students per class, the potential loss of revenue for CISD is \$294,272**

2020 - 2021 Audit Plan – Follow-ups

Band Instrument

Final inventory guidance issued May 2021. The guidelines detail:

- **The Head Director responsibilities**
 - **Issuing instruments**
 - **Intra-school movement of instruments**
 - **Check out policies**
 - **Annual inventory process and timelines (Band and Orchestra)**
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- **Internal Audit will assist with annual inventories beginning this month.**

2020 - 2021 Audit Plan – Follow-ups

String Instrument Inventory

- As part of the ongoing instrument inventory control process, Internal Audit conducted a count of string instruments at all high school and junior high campuses (13 total) during the week of April 26.
- String instruments only – basses, cellos, violins, violas, harps, and guitars.
- 960 instruments currently listed on Charms inventory w/ approximate value of \$1.012M
 - 5 missing items – 4 cellos, 3 violins, and 1 bass: **Current value \$6,610**
 - 28 instruments added to Charms – 1 bass, 10 cellos, and 17 violins: **Current value \$23,175**

2021-2022 Risk Assessment

- **Risk assessment will be sent out in June to all Audit Committee members and senior CISD staff**
- Results will be used to formulate the 2021/2022 audit plan
- Should take no more than 15-20 minutes to complete