

Audit Committee Meeting

NOVEMBER 10, 2021

2021-2022 Internal Audit Plan

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	Patterson Elementary
Oak Ridge High School	Hailey Elementary

2021 - 2022 Audit Plan - Operational Audits

Police/ER – Complete

Final Report Issued October, 2021

Areas for Improvement:

1. Internal Audit noted items listed in the CISD PD evidence inventory that were not present

- Due to the critical nature of evidence handling and inventory, as well as the fact that the same officer was responsible of both issues, Internal Audit recommended that the CISD PD review all evidence that was handled by the officer in question to ensure it meets department standards.

2. Individual schools are not documenting required drills timely on the Multi-Hazard Emergency Procedures site.

- Safety should work with Technology to generate an automatic email to the individual school if a scheduled drill is not marked as completed in the MEOP system.
- The Safety department should review the MEOP at the end of each month and follow up with any school that is not showing required drills as completed

2021-2022 Internal Audit Plan – Operational Audits

Athletics– In Progress

- Review compliance with CISD/State/Federal Policies
- Ticket and advertising revenue/Cash Controls
- Review of Contracts
- Segregation of Duties

IT General Controls – Weaver/IA – Planning

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