

# Audit Committee Meeting

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SEPTEMBER 14, 2022

# 2021-2022 Internal Audit Plan

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# 2021-2022 Internal Audit Plan – Activity Funds - Complete

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

# 2021/2022 Audit Plan

## **Band/Orchestra Instruments**

- **Counts from High School only**
  - Intermediate/JHS will be conducted in November 2022
- **CISD controls over band/orchestra instrument inventories at individual high school campuses have significantly improved and are operating effectively.**

### **Final Missing Instrument Results**

**Band – 16/\$46,042**

**Orchestra – 6/\$5,854**

**Total – 22/\$51,896**

# 2021/2022 Audit Plan

## Facility Rentals

- **Part of the Maintenance Audit**
  - Broken out to make main audit manageable
- **Review the accuracy of billing for facility rentals**
- **Determine if CISD policies were followed in the rental process**
- **One Observation**
  - CISD should consider updating facility rental rates. Current rates were established January 1, 2017. Since that time, the Consumer Price Index (CPI) has risen 22% per the U.S. Bureau of Labor Statistics.

# 2021/2022 Audit Plan

## **Teachers Training Center Construction Audit**

- **Reviewed cost calculations and reconciled to backup documentation including:**
  - **Cost of Work**
  - **Statement of Values**
  - **Allowances**
  - **Change Orders**
  - **Retainage**
  - **Payments to the CMAR**
  - **Tying out the P&C Financial Closeout spreadsheet to actuals**
- **CISD P&C has excellent overall controls around construction financials.**
- **Internal Audit noted no Findings or Observations**

# 2022-2023 Audit Plan

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# 2022/2023 Audit Plan

## **Maintenance – IA/Weaver In Progress**

- **Planning Complete**
- **Fieldwork commenced 9.7.22**
- **Audit Areas**
  - **Work Order Process**
  - **Preventative Maintenance**
  - **Safety/Training**
  - **Payroll/Overtime**
  - **Auction Controls**
  - **Inventory Controls**



# Remaining 2022-2023 Internal Audit Plan

## **Band Instruments – IA November 2022**

- **Intermediate/JHS**

## **Child Nutrition – IA November 2022**

- **Cash Controls**
- **Inventory Control**
- **Compliance with CISD/State/Federal policies and procedures**

# Remaining 2022-2023 Internal Audit Plan

## **IT Audit – CISD Cyber Security Plan – IA/Weaver Q1 2023**

- Plan developed in 11.2019 & Updated 2.2020
- Will focus on plan maturity, identifying gaps

## **IT General Controls Follow-Up - IA/Weaver Q1/2 2023**

- This will be a major follow-up audit

## **Caney Creek HS Remodel – IA Q2/3 2023**

- Review final cost calculations and backup documentation

# Remaining 2022-2023 Internal Audit Plan

## Follow-Up Audits – Summer 2023

- Police
- Annual PEIMS
- Annual Band Instruments