

Audit Committee Meeting

SEPTEMBER 13, 2023

2022-2023 Internal Audit Plan

2022-2023 Internal Audit Plan – Activity Funds

Campus	
Conroe High School - Complete	Bozman Intermediate - Complete
Caney Creek High School- Complete	Grangerland Intermediate - Complete
The Woodlands High School - Complete	Moorhead Junior High -- Complete
The Woodlands College Park High School- Complete	York Junior High - Complete
Grand Oaks High School - Complete	Snyder Elementary - Complete
Oak Ridge High School- Complete	Suchma Elementary- Complete

2022/2023 Audit Plan

Caney Creek Upgrade 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

2022/2023 Audit Plan

Caney Creek Upgrade Construction Audit

- **CISD P&C has excellent overall controls around construction financials.**
- **Internal Audit noted one observation**
 - **Two of 37 subcontractor pay applications reviewed did not contain detailed documentation for payment. From the documentation provided, Internal Audit was unable to determine what service/materials/labor had been completed.**
 - **American Builder & Contractors - \$28,336**
 - **M.E.K. Interiors & Floors - \$30,919.17**
 - **Subcontractor pay applications should provide enough detail that a third party can easily determine what is being billed.**

2022/2023 Audit Plan

PEIMS Attendance

- **Two types of PEIMS attendance issues researched**
 - **Attendance Errors - Attendance taken outside of the normal attendance period is counted as an error. In other words, attendance was taken without the students present.**
 - **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.**
 - **Missing Attendance – Attendance not entered into PEIMS system.**
- **Selected 10 schools over five dates.**
- **From eSchoolPlus, pulled PEIMS attendance reports for selected schools and dates.**

2022/2023 Audit Plan

PEIMS Attendance

- **The PEIMS department researched selected Missing Submission Reports to determine whether the listed teacher was present on the day in question.**
- **Only missing submissions with the regular teacher present on the day in question are included in the data set.**
- **PEIMS attendance software was configured for the 2020/2021 school year to notify any teacher who fails to submit attendance by the designated attendance taking time.**

PEIMS Data

Bradley Elementary - ADA Attendance Time: 9am				
Date	Total	Error	Missing	Error rate
10/20/2022	49	4	0	8.2%
1/19/2023	49	5	1	12.2%
3/1/2023	49	10	1	22.4%
4/26/2023	49	3	8	22.4%
5/10/2023	49	7	0	14.3%
Totals	245	29	10	15.9%

Irons JHS - ADA Attendance Time: 10am				
Date	Total	Error	Missing	Error rate
10/20/2022	55	3	2	9.1%
1/19/2023	55	4	2	10.9%
3/1/2023	55	5	2	12.7%
4/27/2023	56	2	1	5.4%
5/10/2023	59	3	5	13.6%
Totals	280	17	12	10.4%

Caney Creek HS - ADA Attendance Time: 8:30am				
Date	Total	Error	Missing	Error rate
10/20/2022	114	9	0	7.9%
1/19/2023	114	5	3	7.0%
3/1/2023	113	12	2	12.4%
4/26/2023	114	7	5	10.5%
5/10/2023	116	14	1	12.9%
Totals	571	47	11	10.2%

Galatas Elementary - ADA Attendance Time: 9am				
Date	Total	Error	Missing	Error rate
10/20/2022	40	0	0	0.0%
1/19/2023	40	1	3	10.0%
3/1/2023	40	0	0	0.0%
4/26/2023	40	0	0	0.0%
5/10/2023	40	0	0	0.0%
Totals	200	1	3	2.0%

Moorehead JHS - ADA Attendance Time: 10:30am				
Date	Total	Error	Missing	Error rate
10/20/2022	71	9	3	16.9%
1/19/2023	73	8	5	17.8%
3/1/2023	73	9	7	21.9%
4/27/2023	73	11	4	20.5%
5/11/2023	73	6	12	24.7%
Totals	363	43	31	20.4%

Conroe HS - ADA Attendance Time: 8:50am				
Date	Total	Error	Missing	Error rate
10/20/2022	237	22	9	13.1%
1/19/2023	241	15	9	10.0%
3/1/2023	239	15	8	9.6%
4/26/2023	241	11	8	7.9%
5/10/2023	239	16	17	13.8%
Totals	1,197	79	51	10.9%

Reaves Elementary - ADA Attendance Time: 9am				
Date	Total	Error	Missing	Error rate
10/20/2022	34	2	1	8.8%
1/19/2023	34	6	0	17.6%
3/1/2023	34	6	2	23.5%
4/26/2023	34	4	4	23.5%
5/10/2023	34	5	1	17.6%
Totals	170	23	8	18.2%

Peet JHS - ADA Attendance Time: 10:30am				
Date	Total	Error	Missing	Error rate
10/20/2022	67	10	2	17.9%
1/19/2023	64	6	3	14.1%
3/1/2023	63	8	3	17.5%
4/25/2023	64	4	7	17.2%
5/10/2023	63	3	8	17.5%
Totals	321	31	23	16.8%

Oak Ridge HS - ADA Attendance Time: 9:45am				
Date	Total	Error	Missing	Error rate
10/20/2022	123	15	4	15.4%
1/19/2023	117	9	4	11.1%
3/1/2023	115	7	14	18.3%
4/27/2023	120	13	2	12.5%
5/10/2023	118	4	4	6.8%
Totals	593	48	28	12.8%

	Total	Error	Missing	Error rate
Overall Totals	4,654	413	214	13.5%

TWCP HS - ADA Attendance Time: 8:30am				
Date	Total	Error	Missing	Error rate
10/20/2022	138	17	5	15.9%
1/19/2023	144	13	11	16.7%
3/1/2023	147	21	5	17.7%
4/27/2023	141	19	6	17.7%
5/10/2023	144	25	10	24.3%
Totals	714	95	37	18.5%

2022/2023 Audit Plan

PEIMS Attendance Findings

- **There is an inconsistency among the schools in adhering to attendance procedures.**
- **If TEA conducts a attendance audit, CISD could potentially lose funding for the errors noted in the report.**

2023-2024 Audit Plan

2023-2024 Internal Audit Plan – Activity Funds

Campus	
Conroe High School	York Junior High
Caney Creek High School	Knox Junior High
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 – IA/Weaver In Progress

- **Overall Controls Environment**
- **Segregation of Duties**
- **Payment/Fraud Controls**
- **Pay rate/Leave/Stipend/Bonus/ & Other Calculations**
- **Substitute pay**

2023 - 2024 Internal Audit Plan - IA/Weaver

- Accounts Payable – Q4 2023
 - Segregation of Duties
 - Payment/Fraud Controls
 - Travel Card
 - Information Systems and Databases
- 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

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
- Maintenance Follow-up – Summer 2024
- Annual PIEMS – Summer 2024
- Janet K. Bartlett Intermediate Construction Audit - TBD
- Print Shop – TBD