

Audit Committee Meeting

SEPTEMBER 9, 2020

2019-2020 Internal Audit Plan

2019-2020 Audit Plan Update

- Payroll moved to 2020-21
- Flex-19 construction closeout and band instrument inventory added to current year plan

2019-2020 Audit Plan - Operational Audits

Procurement – Completed

Final Report Issued June, 2020

Areas for Improvement:

- 1. Ensuring Co-op best pricing**

Flex-19 Construction Close Out - Completed

Final Report Issued September, 2020

Areas for Improvement:

- 1. Change orders are approved before paying related invoices**
- 2. Subcontractor invoice detail**

2020-2021

Proposed Internal Audit Plan

2020/2021 Risk Assessment Results

DEPARTMENT Audit Entity / Area	Responsible Party	Financial Impact	Frequency/ Complexity/ Volume of Transactions	Regulatory / Legal Impact	District Image/ Reputation or Market / Participant / Customer Impact	Changes In Area / Management / Systems or Business Processes	Quality of Internal Control System	Competency of Management	Opportunity for Fraudulent Activity / Waste or Abuse	Overall Weighted Risk Score
		20%	10%	10%	10%	10%	20%	10%	10%	100%
Planning and Construction	Easy Foster	5	5	4	5	3	2	2	4	3.72
Transportation	Sam Davila	5	5	3	5	3	2	2	3	3.51
Human Resources, Benefits, Employee Health and Wellness Center	Paula Green	5	4	4	4	4	2	2	2	3.43
Police	Bill Harness	5	3	5	5	3	2	2	2	3.30
Child Nutrition	Robyn Hughes	5	4	5	4	1	2	2	3	3.23
Finance & Budget	Darrin Rice Janith Stowers	5	5	4	4	1	2	1	3	3.16
Custodial, Maintenance, Facilities Rentals	Marshall Schreoder	5	3	2	5	3	2	2	3	3.12
Network Services	Terry McClaugherty	5	3	4	3	2	2	2	3	2.98
Information Systems	Teri Ross	5	5	4	2	1	2	1	3	2.91
Purchasing / Warehouse	Rick Reeves	5	5	2	2	1	2	2	3	2.89
Special Education	Kendra Wiggins	5	3	4	3	2	2	2	2	2.86
Accounts Payable	Karen Garza Shelly Cartwright	5	4	3	2	1	2	1	3	2.83
Payroll	Becky Davis	5	4	3	2	1	2	1	3	2.77
CTE	Greg Shipp	5	3	3	2	1	2	2	3	2.73
Athletics, PE, and Health, Natatorium	Danny Long	3	3	1	2	1	2	2	3	2.13
Activity Funds	Blair Delahousye	1	2	1	2	2	2	2	4	1.92
Newcomers Center	Rod Chaves	0	1	5	5	2	1	1	1	1.80

2020-2021 Proposed Internal Audit Plan – Activity Funds

Campus	
Conroe High School	Cox Intermediate
Caney Creek High School	McCullough Junior High
The Woodlands High School	Stockton Junior High
The Woodlands College Park High School	Hailey Elementary
Grand Oaks High School	Glen Loch Elementary
Oak Ridge High School	

2020-2021 Proposed Internal Audit Plan – Operational Audits

Payroll/Leave/Workers Comp

Overall Payroll control environment

Systems efficiencies

Controls over leave and workers comp

Transportation

CISD compliance with applicable State/Federal regulations

Asset safeguards

Management of fuel costs/Bus routes

Inventory controls

2020-2021 Proposed Internal Audit Plan – Operational Audits

Child Nutrition

Review compliance with CISD/State/Federal policies and procedures

Cash controls

Review of contracts related to food services

Flex-20 Construction Close Out

Review final cost calculations and backup documentation for:

- Cost of Work
- Statement of Values
- Allowances
- Change Orders
- Retainage
- Payments to the CMAR

2020-2021 Proposed Internal Audit Plan – Administrative

Administrative

Training

Audit Committee reports, preparation

Risk Assessment

PTO/Booster Clubs

Audit Research

Other