

Office of Internal Audit
2022 Audit Plan and Risk Assessments

AUDIT PRACTICE AREAS	AUDIT TOPICS	AUDIT OBJECTIVE(S)	2021 CARRYOVER AUDITS
Education Program	Elementary School Students Access to Fine Arts Courses	To determine if Houston Independent School District (HISD) elementary schools' fine-arts classes are: <ul style="list-style-type: none"> Compliant with federal/state regulations regarding student access and enrollment. Compliant with HISD policies and procedures regarding student access and enrollment. Adequately funded and resourced. This is a Legislative Budget Board (LBB) follow-up item. 	
	Student Access to School Counseling Services	Review the effectiveness of controls to ensure: <ul style="list-style-type: none"> Students have consistent access to campus-level counseling programs that meet national standards throughout the district. School counselors and school counselor designees are appropriately credentialed and trained to perform their assigned duties. Campus-level counseling programs are adequately funded and resourced. This is an LBB follow-up item. 	
	Dual Credit Program Audit Austin High School (HS) Follow-Up	To determine how well the Dual Credit and Career Readiness departments implemented the Management Action Plans outlined in the audit report issued on January 23, 2017.	
	Campus Emergency Management Plans	To review the effectiveness of: <ul style="list-style-type: none"> Controls to ensure compliance with any laws, regulations, policies, and procedures regarding campus safety practices and procedures. Staff training related to campus safety practices and procedures. 	X
	Grading Integrity Investigative Results Follow-Up	To determine how well the Academics Department implemented Management Action Plans as a result of the audit report issued on May 22, 2015.	
	Campus Budget Expenditures	To determine if campus budget expenditures: <ul style="list-style-type: none"> Comply with HISD's policies and procedures. Align with school improvement goals. Undergo a standardized authorization and monitoring process. This is an LBB follow-up item. 	
	The Impact of Decentralization on Principal Support & Retention	To determine if HISD has effective controls to: <ul style="list-style-type: none"> Communicate standard expectations for School Support Officers (SSOs) who provide principal support. Track and identify patterns regarding principal placement, retention, and turnover. Ensure rigorous instruction when campuses experience midyear transitions in leadership. This is an LBB follow-up item. 	

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<u>Education Program</u>	<u>ESSER</u>	<ul style="list-style-type: none"> To determine whether ESSER funds were allocated in accordance with ESSER requirements. Did the use of ESSER funds achieve the District's stated goals and expected outcomes? 	
Construction Services	Follow-up Mitchell Elementary School (ES) Satterfield and Pontikes	Follow-up - Construction Manager at Risk Contract.	X
	Follow-up Braeburn ES Satterfield and Pontikes	Follow-up - Construction Manager at Risk Contract.	X
	Consulting for the 2022 Bond Rollout and Construction Services Long Range Plan Includes Addressing LBB Findings	To assist Construction Services in creating and implementing a Bond Program Rollout for November 2022 as part of the Long-Term Strategic Plan.	X
	Lawson Middle School (MS) Turner Construction	Construction Manager at Risk Contract	
	Northside HS Satterfield and Pontikes	Construction Manager at Risk Contract	
	Westbury HS Satterfield and Pontikes	Construction Manager at Risk Contract	
	Young Women's College Preparatory Academy Satterfield and Pontikes	Construction Manager at Risk Contract	
	Follow-up Scarborough ES Satterfield and Pontikes	Follow-up - Construction Manager at Risk Contract.	X
	Eastwood Academy Patriot Contracting	Construction Manager at Risk Contract	
	Scarborough HS DT Construction	Construction Manager at Risk Contract	
	Follow-up Kolter ES Satterfield and Pontikes	Follow-up - Construction Manager at Risk Contract.	X
	B.T. Washington HS Division1 Construction	Construction Manager at Risk Contract	

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Finance and Operations	Campus Audit (3 campuses to be determined)	Determine whether controls over the school activity funds are effective and functioning as intended in accordance with the district's <i>Financial Procedures Manual</i> and board policies.	
	Central Warehouse Inventory Observation	Determine if inventory counts were properly conducted and accurate.	
	Nutrition Services Inventory Observation	Determine if inventory counts were properly conducted and accurate.	
	Treasury Management	Verify whether the district has effective internal controls in place for managing the district's cash.	
	Public Solicitation Bidding Process	Determine if the district's public solicitation bidding process complies with state law and HISD policies and procedures.	
	Payroll Tax Reporting	Determine if the district is in compliance with Internal Revenue Service (IRS) tax reporting regulations.	
	LBB Follow-Up Audit	Determine if the LBB's November 2019 recommendations were implemented by the district.	
	Grants Follow-Up Audit	Follow-up on selected audit findings from the 2018 Grant Audit.	
	<u>ESSER</u>	<ul style="list-style-type: none"> • <u>Determine whether ESSER funds were allocated in accordance with ESSER requirements</u> • <u>Determine whether ESSER funds were spent as intended.</u> 	

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Information Technology (IT)	Continuous Monitoring of PROCARD Transactions	To establish continuous monitoring to detect control compliance with the district's policies and state law(s), specifically Texas Education Code Chapter 44 Section 44.032 for Separate, Component and Sequential (split) purchases.	
	Transportation System (Transfinder/Zonar) Audit	To evaluate the internal controls and operating effectiveness of the transportation system in terms of addressing LBB Recommendation 82: Develop and implement a process to count transported students regularly and assess ridership to consolidate stops and routes and improve on-time performance.	
Information Technology (IT) Audits by Third Party	OneSource (SAP)	Recurring validation of the effectiveness of HISD's SAP controls in place to carryout management's objectives for the district, in terms of finance, human resources, payroll, and other supported processes.	
	PowerSchool	To provide management with an assessment of the efficiency and effectiveness of the design and operation of internal controls associated with the Student Information System.	
	MS SQL Database Administration and Security	To validate the proper database configurations and access controls are in place to protect and secure HISD data.	
	Application Interfaces	To ensure the procedures to monitor and manage communication between applications, through application programming interfaces (APIs), file transfer protocols (FTP's), and any other data interchange functionality utilized by HISD, are operating as intended.	
	Enterprise Risk Assessment	To identify the enterprise audit universe, examine the financial and operational units, and identify areas with the greatest risk exposure to consider as part of the Internal Audit (IA) audit plan.	
	IT Risk Assessment/ Update	To identify the IT audit universe, examine the IT auditable units, and select areas with the greatest risk exposure to review and include in the IT audit plan.	
	Close Out IT Asset Management Audit	Close out all remaining work that needs to be completed.	