United ISD Internal Audit Department
Audit Work Plan
Fiscal Year 2026-2027

Business & Finance (Accounting, Purchasing, Tax Office, Risk Management, Grant Administration)

Accounts Payable Process
Student Activity Funds (22 Planned Campuses Fall)

Admissions, Attendance and Dropout Recovery

Attendance Accounting - Secondary Campuses

Facilities, Construction and Energy Management

Energy Mgmt Dept. Utilities Billings and Usage

Facilities Dept. Employee Overtime

Police Department

Police Dept. Equipment Inventory (Follow-up)

Administration and Policies (Athletics, Fine Arts, Health Svcs, Discipline Mgmt, Public Relations, Federal & State Programs)

Athletic Dept. Overtime
ESEA Title II Grant
Gear Up Grant
Health Services - Supplies Inventory (Follow-up)

District Wide

Cheer and Dance Uniform Collection Review
Surprise Cash Counts - District Wide

Administration/Operations Services (Fixed Assets/Custodial, Child Nutrition, Warehouse Svcs, Safety & Crisis)

Custodial Services Operations

Technology (Technology Svcs & Instructional Tech.)

Kronos Time Management System Procedures (Rotation Basis)

Transportation

Transportation - Vehicle Parts & Supplies/Maintenance Work Orders

Human Resources

Leaves and Absences (Rotation Basis)

Curriculum and Instruction (Elementary Instruction, Middle School Instruction, High School Instruction, Special Education, Instructional Accountability)

Summer School LEP Grant
Professional Consultant Services

Other Areas and Responsibilities

IA District Risk Assessment
Follow-up on Prior Year Recommendations
Other Areas as requested and approved by the Board of Trustees
Audit Requests by Administration as approved by the Superintendent

Pending approval by the Board of Trustees on xx.