



Internal Audit

DATE: October 1, 2024

TO: Audit Committee

FROM: Robert Rubel, Chief Internal Audit Officer

Re: Amendment to the FY 2024-2025 Annual Audit Plan

It is proposed to amend the fiscal year (FY) 2024-2025 annual audit plan to include a procurement audit that was requested by the audit committee at the May 2024 meeting. To accommodate the 1,500 hours needed to conduct the audit, Internal Audit will use the 500 rollover hours allocated for the Vendor Performance Audit, reduce the Dallas ISD Police Department Quartermaster Audit by 300 hours, and re-allocate all 700 hours from the Campus Commissions Audit.

See Table 1 for the approved FY 2024-2025 annual audit plan and Table 2 for the amended annual audit plan.

Table 1 – Approved FY 2024-2025 Annual Audit Plan

Type	Description	Hours	% of Total
Assurance Engagements	Vendor Performance (rollover from FY23-24)	500	2.6%
	Supplemental Earnings	1,200	6.4%
	Fleet	1,000	5.3%
	Facilities Access	1,000	5.3%
	Section 504 Americans with Disabilities Act	1,000	5.3%
	Campus Commissions	700	3.7%
	Student Devices and Asset Management	1,000	5.3%
	Campus Partnership Agreements	1,000	5.3%
	Dallas ISD Police Department Quartermaster	1,000	5.3%
	Food Quality Management	750	4.0%
	E-Rate Program	200	1.1%
	Standardized Testing (STAAR)	300	1.6%
	Follow-up Audits	1,000	5.3%
	Superintendent’s Expenses	40	0.2%
	Continuous Auditing – Bond Funded Projects	800	4.3%
	Continuous Auditing – Disbursements and Payroll	300	1.6%
	Security	500	2.6%
Campus Based Controls	1,500	7.9%	
Consulting	Reserve for consulting and changes to Audit Plan	1,500	7.9%
Department Operations	Hotline Management	500	2.6%
	Investigations	1,500	7.9%
	External Audit Oversight	300	1.6%
	Risk Assessment	1,000	5.3%
	Quality Review	300	1.6%
Totals		18,890	100%

Table 2 – Amended FY 2024-2025 Annual Audit Plan

Type	Description	Hours	% of Total
Assurance Engagements	Procurement	1,500	7.9%
	Supplemental Earnings	1,200	6.4%
	Fleet	1,000	5.3%
	Facilities Access	1,000	5.3%
	Section 504 Americans with Disabilities Act	1,000	5.3%
	Asset Management	1,000	5.3%
	Campus Partnership Agreements	1,000	5.3%
	Dallas ISD Police Department Quartermaster	700	3.7%
	Food Quality Management	750	4.0%
	E-Rate Program	200	1.1%
	Standardized Testing (STAAR)	300	1.6%
	Follow-up Audits	1,000	5.3%
	Superintendent’s Expenses	40	0.2%
	Continuous Auditing – Bond Funded Projects	800	4.2%
	Continuous Auditing – Disbursements and Payroll	300	1.6%
	Security	500	2.6%
Campus Based Controls	1,500	7.9%	
Consulting	Reserve for consulting and changes to Audit Plan	1,500	7.9%
Department Operations	Hotline Management	500	2.6%
	Investigations	1,500	7.9%
	External Audit Oversight	300	1.6%
	Risk Assessment	1,000	5.3%
	Quality Review	300	1.6%
Totals		18,890	100%