



# Houston Independent School District

## Internal Audit Plan Status

Updated 11/11/25



	Fiscal Year Internal Audit Plan		
	2024	2025	2026
<b>Overall Audit Functions</b>			
Overall Follow-up Procedures	On-Going Process		
Risk Assessment	✓	✓	✓
<b>Individual Department/Division Internal Audits</b>			
<b>Information Technology</b>			
IT Security Maturity	✓		
Enterprise Data Management	✓		
Logical Security and Access Management	✓		
Internal Penetration Testing and Social Engineering		✓	✓
Incident Response Tabletop Exercise		✓	✓
IT Cybersecurity Governance and Policy Assessment			✓
<b>Financial and Operational</b>			
Activity Funds - Lamar High School & T.H. Rogers School	✓		
Records Management Process	✓		
Employee Termination Process	✓		
Nutrition Services	✓		
Bus Driver Pay Process	✓		
Technology Donations and Inventory Process - West University Elementary	✓		
On-Time Grad Academy Data Quality	✓		
Extra Duty Pay		✓	
Districtwide - Timekeeping / Overtime		✓	
Cooperative Purchasing		✓	
Districtwide - Activity Funds Review		✓	
Asset Management		✓	
Competitive Procurement		✓	
ProCard Program		✓	✓
Districtwide – Post-Award Contract Administration and Vendor Management			✓
Business Operations – Maintenance & Repairs			✓
Human Resources – Employee Selection and Onboarding			✓

Legend	
	Not Started
	In Progress
	Report Issued
	Follow-up in Progress
	Audit Closed
	Postponed