



Houston Independent School District

Internal Audit Plan Status

Updated 06/02/26



	Fiscal Year Internal Audit Plan		
	2024	2025	2026
Overall Audit Functions			
Overall Follow-up Procedures		✓	✓
Risk Assessment	✓	✓	✓
Individual Department/Division Internal Audits			
Information Technology			
IT Security Maturity	✓		
Enterprise Data Management	✓		
Logical Security and Access Management	✓		
Social Engineering		✓	
Internal Penetration Testing		✓	✓
Incident Response Tabletop Exercise		✓	✓
Cybersecurity Governance and Policy Assessment			✓
Financial and Operational			
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 - Employee Timekeeping / Overtime		✓	
Districtwide - Activity Funds Review		✓	
Asset Management		✓	
ProCard Program		✓	✓
Employee Selection and Onboarding			✓
Maintenance and Repairs			✓
Post Award Contract Compliance and Vendor Management			✓

Legend	
	In Progress
	Report Issued
	Follow-up in Progress
	Audit Closed
	Postponed
	Ongoing Process