



Office of Internal Compliance (OIC)

Audit Committee Meeting

June 17, 2021

2:00 PM

Presented By: Connie Brown
Executive Director – Office of Internal Compliance

Content

- OIC Update
 - SY2021 Audit Plan Update
 - Proposed SY2022 Audit Plan
 - Administrative Discussion
 - Audit Committee Meeting Schedule

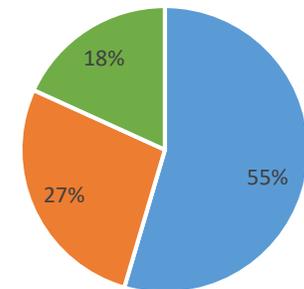
SY2021 Audit Plan Update

SY2021 Audit Plan Update



Project Name	Status 06/17/2021
SY20 Carry Over Audits	
Transportation - Parts Vendor Oversight	In Process
Payroll Audit	Completed
Lawson ERP Upgrade Implementation Review (Outsourced)	Completed
Follow Up - Open Recommendations	In Process
Miscellaneous Cash Activity Account Funds (MCAAF) Audits	
School 1*	Not Started
School 2*	Not Started
School 3*	Not Started
School 4*	Not Started
School 5*	Not Started
SY2021 Audit Projects	
P-Card Continuous Auditing	Not Started
Grant Compliance/Management Program Review	In Process
Recurring Projects	
Investigations	Ongoing
Special Projects	Ongoing
Bus Operator Pay Review (Internal)	Completed
Bus Operator Pay Review (External)	Completed
COVID Health & Safety Review	Completed

Audit Plan Status
6/17/2021



■ Not Started ■ In Process ■ Completed ■

*Dependent on District reopening plans and availability of staff and documentation.

SY2021 Audit Plan Update



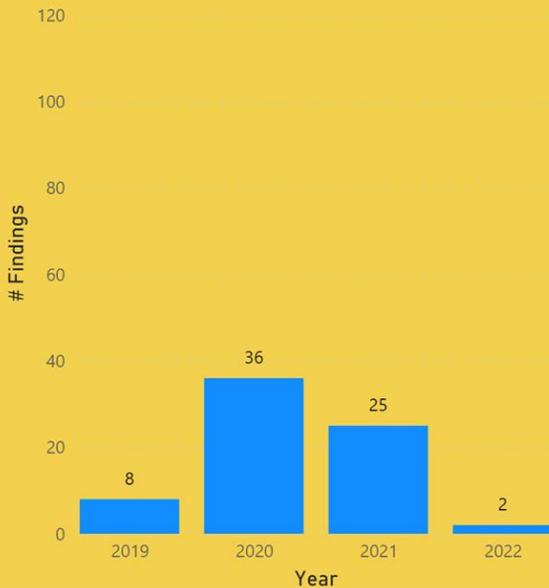
Project Name	Budget Hours	Actual Hours	Variance Over (Under)	Comments
SY20 Carry Over Audits				
Transportation - Parts vendor oversight	400	330.5	(69.50)	Time spent working with IT to obtain the correct data needed for the review; project will need to roll over to SY2022.
Payroll Audit	300	1,769.00	1469.00	OIC position vacancy; Lawson learning curve; manual nature of processes; IT data requests; system issues; unsuccessful Dashboard Gear training
Lawson ERP Upgrade Implementation Review	390	342.50	(47.50)	
Follow Up - Open Recommendations	400			
Miscellaneous Cash Activity Account Funds (MCAAF) Audits				
School 1*	80		(80.00)	
School 2*	80		(80.00)	
School 3*	80		(80.00)	
School 4*	80		(80.00)	
School 5*	80		(80.00)	
SY2021 Audit Projects				
P-Card Continuous Auditing	100		(100.00)	
Grant Compliance/Management Program Review	400	411.5	11.50	Initially spent time gaining an understanding of federal programs only to scope it out of the audit; focus turned to state grants; decentralized nature of the process; project will need to roll to SY2022.
Recurring Projects				
Investigations	400		(400.00)	
Special Projects	400		(400.00)	

*Dependent on District reopening plans and availability of staff and documentation.

Recommendation Follow-Up

Open/Pending Issues

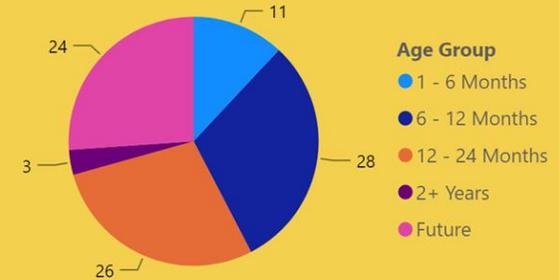
Number of Audit Issues by Planned Implementation Date (Open Issues)



Department/Group	Number of Open Issues
Athletics	8
ES	6
Finance	6
HS	16
IT	9
MS	8
Office of Innovation	1
Payroll	9
Procurement	4
Purchasing & Warehouse Ops	4
Total	71

Department/Group	Number of Pending Issues
Facilities	5
Finance	1
HR Services	4
Payroll	2
Purchasing & Warehouse Ops	1
Transportation	8
Total	21

Open Issues by Age Group



SY2022 Proposed Audit Plan

SY2022 Proposed Audit Plan



Recurring and ongoing activities

- Follow-up on open recommendations
- P-Card Continuous Auditing
- Ethics & Compliance Hotline Oversight
- Investigations
- Special Projects

SY2022 Proposed Audit Plan



Carryover Audit Projects from SY2021

Grant Compliance/Management Program Review

- Determine if sufficient internal controls are in place and operating as management intends; administration of grants is effective and efficient.

Transportation – Parts Vendor Oversight

- Determine if the contract is being executed in accordance with the intent, to include but not be limited to management oversight and financial controls.

SY2022 Proposed Audit Plan



SY2022 Audit Projects

Accounts Payable Review

- Evaluate internal controls, review and evaluate transactions for accuracy, and determine compliance with applicable laws, regulations, policies and procedures.

Cares Act Funding Review

- The potential scope of any related audit work will be determined once a clear understanding of regulatory requirements have been assessed as it relates to the district's receipt and use of the Cares Funds. Consideration will also be given to potential work performed by the district's external auditors (i.e. Single Audit, if applicable).

Administrative Discussion

Audit Committee Meeting Schedule



Proposed Meeting Schedule

September 2021

December 2021

March 2022

June 2022

Meeting to occur every 3rd

Thursday of the month