

2018-2019 Annual Audit Plan

The following overview details the proposed area of coverage for the new audits planned for SY2019. During the planning stage of each audit engagement we will conduct an engagement-level risk assessment to determine what the audit's actual focus will be.

Recurring and ongoing activities:

- Miscellaneous Cash Activity Funds (MCAAF) Audits– New Principals
- Follow-up on open recommendations from prior audits
- Ethics & Compliance Hotline Oversight
- Investigations

Carryforward Audits from 2017 -2018

- IT General Controls Review
- Transportation – Certification & Inspections
- P-Card Audit
- Employee/Vendor Background Checks

Proposed New Audits

- **Nutrition Vendor Management & Oversight**
 - Internal Controls Review (Development of Risk & Controls Matrix) with a focus on the following areas:
 - Contractual Obligations
 - Performance Monitoring
 - Financial controls
- **Construction Audit**
 - Internal Controls Review (Development of Risk & Controls Matrix) with a focus on the following areas:
 - Competitive bidding practices
 - Capital approvals/expenditures
 - Compliance with policy and procedures
 - Payment applications
 - Change order process
 - Estimating and scheduling
- **Procurement Audit**
 - Internal Controls Review (Development of Risk & Controls Matrix) with a focus on the following areas:
 - Bidding practices
 - Purchase orders
 - Warehousing

- Contracted services
 - Compliance with applicable laws and regulations
- **Charter School Operations**
 - Internal Controls Review (Development of Risk & Controls Matrix) with a focus on the following areas:
 - Petition Process (New charter/partner schools)
 - Renewal Process
 - Performance Monitoring (Academics, Contract compliance)
 - Payments
 - Buyback Services
 - Compliance with applicable laws and regulations
- **Pay Parity Program**
 - Performance Audit