

<b>Annual Internal Audit Plan 2015</b>				
Activity	No.	Hours/ Unit	Hours	%
<b>Estimated Available Hours (Excludes leave/holidays)</b>			1724	100%
<b><u>Audit Planning and Administrative Duties:</u></b>				
Professional Development (Certification Requirements)			40	
Audit Committee Preparation and Meetings			20	
Assistance to others, Presentations/Guidance/Meetings			40	
Risk Assessment/Audit Plan			30	
Total Audit Planning and Administrative Duties			<u>130</u>	7.5%
<b><u>School Site Audits (Core High Risk Functions):</u></b>				
Cash, Receipts and Sales				
Procurement, P-Cards, Travel				
Property (Non-Expendable, Expendable)				
Payroll, Leave				
Activity Funds & Bank Accounts (Gen Controls, Ext Audit Findings)				
Total School Site Audits (Total of 24 different Schools @ 40 hrs. each)	24	40	<u>960</u>	55.7%
<b><u>Food Service Audits:</u></b>				
Food Service	2	20	<u>40</u>	
Total Food Service			<u>40</u>	2.3%
<b><u>Fraud Waste &amp; Abuse Hotline:</u></b>				
Fraud Waste & Abuse Hotline Reviews	TBD	TBD	<u>100</u>	
Total Fraud Waste & Abuse Hotline Reviews			<u>100</u>	5.8%
<b><u>Financial &amp; Operational Audits:</u></b>				
Time and Leave Governance	1	120	120	
Financial Related (Area Determined During Audit Year)	1	120	120	
Total Financial and Operational Audits			<u>240</u>	13.9%
<b><u>Information Systems Audits:</u></b>				
IT Enterprise Governance	1	127	127	
IT Systems Security (Physical and Logical Access)	1	127	127	
Total Information Systems Audits			<u>254</u>	14.7%
<b>Total</b>	<b>30</b>		<u>1724</u>	<b>100.0%</b>
<b>Unassigned Hours</b>			0	0%