

Annual Internal Audit Plan 2016				
Activity	No.	Hours/Unit	Total Hours	%
Estimated Available Hours (Excludes leave/holidays)			1724	100.0%
<u>Audit Planning and Administrative Duties:</u>				
Professional Development			40	
Audit Committee Preparation and Meetings			20	
Assistance to Others, Presentations/Guidance/Meetings			30	
Risk Assessment/Audit Plan			30	
Total Audit Planning and Administrative Duties			<u>120</u>	7.0%
<u>School Site Audits (Core High Risk Functions):</u>				
Follow-up on Prior Years' School Audits	5	10	50	
Unassigned Schools - Special Requests	2	40	80	
Cash/Expenditures/Payroll/Property/Travel/Budgets	20	40	800	
Total School Site Audits	<u>27</u>		<u>930</u>	53.9%
<u>Fraud Waste & Abuse Hotline:</u>				
Fraud Waste & Abuse Hotline Reviews	TBD		100	
Total Fraud Waste & Abuse Hotline Reviews	<u>TBD</u>		<u>100</u>	5.8%
<u>Financial & Operational Audits:</u>				
Unassigned Audit - Special Requests	1	134	134	
Teacher/Pupil Ratio Overall & Class Size Reduction Initiatives	1	40	40	
PTO/PTA & Boosters - Guidance and Oversight	1	120	120	
High School Athletics (Internal Controls/Reporting Structures)	1	130	130	
	<u>4</u>		<u>424</u>	24.6%
<u>Information Systems Audits:</u>				
TBD	1	150	150	
	<u>1</u>		<u>150</u>	8.7%
Total Audits/Hours	<u>32</u>		<u>1724</u>	100.0%
Unassigned Hours			0	0.0%

Note: The Annual Internal Audit Plan for 2016 was approved by the School Board on December 2, 2015.