

Approved by School Board
August 3, 2009

RICHMOND
PUBLIC
SCHOOLS

INTERNAL
AUDIT
SERVICES

ANNUAL
AUDIT PLAN

FISCAL YEAR
2010



JUNE 30, 2009

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Richmond Public Schools
Internal Audit Services
Fiscal Year 2010 Audit Plan

FOREWORD

Internal Audit Services presents Fiscal Year 2010 audit plan for the period of July 2009 through June 2010. In accordance with Standard 2010 of the *International Standards for the Professional Practice of Internal Auditing*, the audit plan is a risk-based audit plan. The audit universe, risk factors definitions, and risk factors weights were discussed with the School Board Audit Committee and the Superintendent. The risk assessment is based on the adopted Fiscal Year 2009 budget. The scheduled audits address high risk areas, critical issues and programs that are of interest to the School Board, management, required by policy or regulation, or that were identified by Internal Audit. The audit plan, therefore, identifies and schedules essential audit areas, while remaining flexible and responsive to the concerns of the School Board and management.

Our audit focus corresponds with the School Board and management's objectives and provides assistance in their efforts to provide economical, efficient and effective programs. We will work cooperatively and in partnership with management in making Richmond Public Schools a premier learning community.

Debora R. Johns, CGAP
Chief Auditor

Mission, Vision, and Goals

Richmond Public Schools (RPS)

Mission

RPS will educate all students to become highly successful, contributing citizens in a global society.

Vision

RPS will become a premier learning community that is the first choice for all in Richmond and recognized nationally for student excellence.

Goals

1. Improve student achievement
2. Promote a safe and nurturing environment
3. Provide strong leadership for effective and efficient operations
4. Enhance capacity building through professional development
5. Strengthen collaborations with stakeholders
6. Increase parent and community satisfaction

Internal Audit Services

Mission

Internal Audit Services provides a wide range of quality audit services to assist the School Board and management in accomplishing their goals and objectives.

Vision

We are change agents committed to providing innovative and objective solutions that add value and improve operations.

Goals

1. Develop and implement an audit plan based on annual risk assessment.
2. Ensure that Richmond Public Schools programs, schools and departments comply with applicable policies, procedures, plans, laws and regulations.
3. Improve the District's understanding of internal audit functions and services.
4. Investigate observed, alleged or suspected wrongdoing to prevent and detect fraud, waste, and abuse in district programs and activities.
5. Maintain a dynamic, team oriented environment, which encourages personal and professional growth, and challenges and rewards our employees for excelling and reaching their full potential.
6. Encourage self-reviews of systems and procedures.

CORE

VALUES: ♦ Integrity ♦ Objectivity ♦ Quality ♦ Value ♦ Accountability ♦ Teamwork

**Richmond Public Schools
Internal Audit Services
Computation of Available Audit Hours
July 1, 2009 through June 30, 2010**

<u>Available Hours</u>					
<u>Month</u>	<u>Days</u>	<u>Manager</u>	<u>Auditors</u>	<u>Total</u>	
July	22.0	165.0	495.0	660.0	
August	21.0	157.5	472.5	630.0	
September	21.0	157.5	472.5	630.0	
October	22.0	165.0	495.0	660.0	
November	19.0	142.5	427.5	570.0	
December	17.0	127.5	382.5	510.0	
January	19.0	142.5	427.5	570.0	
February	19.0	142.5	427.5	570.0	
March	23.0	172.5	517.5	690.0	
April	21.0	157.5	472.5	630.0	
May	20.0	150.0	450.0	600.0	
June	22.0	165.0	495.0	660.0	
Total Hours Available				7,380.0	
Less: Vacation Leave			(400.0)		
Sick Leave			(400.0)		
Professional Development			(400.0)		
Administrative Activities			(300.0)	(1,500.0)	
Net Hours Available/Direct Audit Hours				5,880.0	
 <u>Assignments</u>					
Audits					% of Available Hours
Monthly Student Activity Fund Reports			(300.0)		
Student Activity Fund Audits			(400.0)		
Warehouse Inventory			(40.0)		
Special Requests			(400.0)		
Fraud, Waste, and Abuse Hotline			(300.0)	(1,440.0)	24.490%
Other Direct Audit Activities					
Risk Assessment and Annual Audit Plan			(90.0)		
Audit Recommendation Follow-up			(200.0)		
Implementation of IDEA Software			(300.0)		
Advisory Services/Training			(200.0)		
Web Page			(150.0)	(940.0)	15.986%
Audits Based on Risk Assessment					
Capital Improvement Projects			(600.0)		
Plant Services			(700.0)		
Exceptional Education			(600.0)		
School Nutrition Services			(600.0)		
Transportation			(600.0)		
Homebound Instruction			(400.0)	(3,500.0)	59.524%
Unassigned Audit Hours				0.0	

AUDIT PROJECT

Capital Improvement Projects (CIP)

The adopted Fiscal Year 2009 budget includes \$22,024,340 for capital improvement needs. This amount represents \$3,043,800 for CIP needs, \$1,823,000 for city council CIP budget amendments, and \$17,157,540 for the building and renovations of schools. Each appropriation has funds designated for specific projects. Each project's cost is estimated and requests for proposals are issued when necessary. The objectives of the capital improvement audit are, but are not limited to, the following:

- To determine that capital projects are appropriately classified
- To review project cost records for comparison against estimates
- To determine whether effective contract management exist for each project
- To determine whether contracts comply with federal, state, local and district requirements
- To review reporting procedures for in-progress and completed projects
- To determine whether internal controls are adequate and effective

Budgeted Hours:	600
Estimated Start:	November 2009
Estimated Completion:	February 2010

AUDIT PROJECT

Plant Services

The Plant Services Department is responsible for maintaining the district's facilities and delivery services. The Fiscal Year 2009 department budget is \$15,763,777, which includes \$6,685,000 for utilities. The district utilizes a work order system to manage the workload and accumulate costs. The objectives of the plant services audit are, but are not limited to, the following:

- To review control over the work order system
- To examine procedures for compliance with policies, regulations, and laws
- To review the preventive maintenance program
- To review the purchasing process and monitoring of blanket purchase orders
- To determine whether internal controls are adequate and effective

Carryover from Fiscal Year 2009 Audit Plan

Budgeted Hours:	700
Estimated Start:	July 2009
Estimated Completion:	October 2009

AUDIT PROJECT

Exceptional Education

Exceptional Education's Fiscal Year 2009 adopted department budget is \$6,397,086. In addition, the district receives \$11,285,708 in SOQ revenue and \$451,119 in categorical revenue for exceptional education. Exception education programs are available in several exceptionalities and for all handicapped children. An eligibility committee determines students' placement and an Individualized Education Plan (IEP) must be completed for each student. The objectives of the audit are, but are not limited to, the following:

- To determine compliance with state and federal rules, regulations and laws
- To determine whether all exceptional education students have an approved IEP and review usage of IEP online software
- To review expenditures for accuracy and proper documentation
- To review requests for Medicaid reimbursements for accuracy
- To review private day placement of students
- To determine whether internal controls are adequate and effective

Budgeted Hours:	600
Estimated Start:	September 2009
Estimated Completion:	January 2010

AUDIT PROJECT

School Nutrition Services

School Nutrition Services is responsible for providing USDA approved meals to all students. The department must comply with all federal and state regulations relating to the purchasing, distribution and serving of nutritionally planned menus. The Fiscal Year 2009 adopted budget and FTEs is \$10,869,335 and 185.5, respectively. The objectives of the audit are, but are not limited to, the following:

- To ensure that appropriate controls exist over cash receipts and inventories
- To verify receipt and use of federal commodities
- To attest to the process of verifying free and reduced meals
- To test meals for compliance with nutritional guidelines
- To determine whether internal controls are adequate and effective

Budgeted Hours:	600
Estimated Start:	November 2009
Estimated Completion:	February 2010

AUDIT PROJECT

Transportation

The district transports students to and from home locations and school sites. Transportation's Fiscal Year 2009 adopted budget is \$9,735,371 and 229 FTEs. The fleet maintenance budget is \$500,550 and the district contracts with First Vehicle for maintenance services. There is a \$500,000 budget for vehicle replacement. The objectives of the audit are, but are not limited to, the following:

- To ensure that routes are being operated efficiently and economically
- To determine that maintenance on school buses and vehicles is current
- To verify that contractor charges are reasonable, necessary, and accurate
- To determine compliance with applicable state and federal regulations and laws
- To determine whether internal controls are adequate and effective

Carryover from Fiscal Year 2009 Audit Plan

Budgeted Hours:	600
Estimated Start:	July 2009
Estimated Completion:	October 2009

AUDIT PROJECT

Homebound Instruction

Homebound instruction is provided to students who are confined for periods that would prevent normal school attendance based upon certification of need by a licensed physician or licensed clinical psychologist. The Fiscal Year 2009 adopted budget includes \$1,030,380 for homebound instruction. We recently performed a payroll audit and our tests disclosed that a detail audit of the program is necessary. The objectives of the audit are, but are not limited to, the following:

- To determine compliance with state and federal laws and regulations
- To review paid labor hours for reasonableness
- To review travel reimbursements for accuracy
- To determine whether internal controls are adequate and effective

Budgeted Hours:	400
Estimated Start:	July 2009
Estimated Completion:	September 2009

AUDIT PROJECT

Warehouse Inventory and USDA Inventory Value

Richmond Public Schools operates a warehouse mini store, which maintains over 600 stock items. The warehouse inventory value at June 30, 2008 was \$147,004.70. Our review includes performing test counts of physical inventory, testing inventory purchase prices, reviewing internal controls and reconciling the inventory ledger balance to the physical inventory balance.

The USDA inventory value at June 30, 2008 was \$53,718.12. We verify the calculated value of the inventory using USDA and Virginia Department of Agriculture and Consumer Services unit prices times the quantity remaining at June 30th.

Budgeted Hours:	40 hours
Estimated Start:	June 2010
Estimated Completion:	July 2010

AUDIT PROJECT

Student Activity Funds

Fifty-four schools and special centers maintain student activity fund checking accounts. The schools receive these funds from extracurricular school activities such as athletics, student organizations, fund raising and class trips. State guidelines require an audit of these funds. School Board Policy 3.19 assigns this responsibility to Internal Audit Services. We perform cash reconciliation reviews in July and compliance audits throughout the year. The audits are performed to advise the school board, superintendent and school principals of the overall condition and management of the student activity funds. Fiscal Year 2008 total balances and transactions are shown below:

Beginning Balance	\$1,376,835.05
Receipts	3,655,839.09
Disbursements	(3,529,223.52)
Ending Balance	\$1,503,450.62

Budget Hours:	400
Estimated Start:	July 2009
Estimated Completion:	June 2010

AUDIT PROJECT

ADVISORY SERVICES/REQUESTS/PROJECTS

We provide various advisory services to management throughout the year. These services may include:

- Reviewing draft procedures and policy guidance
- Participation in management committees and task forces
- Participation in system development
- Completion of small operational reviews

These advisory services allow internal audit to take a proactive approach to controls and assist management in establishing a more efficient, economical and effective operation.

Budget Hours:	200
Estimated Start:	On-going
Estimate Completion:	On-going

Richmond Public Schools
Internal Audit Services
Risk Assessment Process and FY 2010 Audit Plan Development

Risk

The possibility of an event occurring that will have an impact on the achievement of objectives. Risk is measured in terms of impact and likelihood.

Source: The Institute of Internal Auditors

Risk Assessment Benefits

A well-developed risk assessment model will provide an efficient and systematic procedure to:

- Establish what areas will be prioritized for audits
- Provide opportunities to identify inefficiencies or uneconomical practices
- Permit an efficient allocation of limited resources
- Develop annual audit plan

Risk Assessment Process

- Define the audit universe
- Determine the risk factors
- Determine risk factor weights and rank the auditable areas
- Develop the audit plan
- Submit audit plan to audit committee for review and recommendation to School Board
- Submit audit plan with any recommendations for School Board review and approval

Richmond Public Schools
Internal Audit Services
Risk Assessment Process and FY 2010 Audit Plan Development

Mission

Educate ALL students to become highly successful, contributing citizens in a global society.

Vision

A premier learning community that is the first choice for ALL in Richmond and recognized nationally for student excellence.

Goals

- Improve Student Achievement
- Promote a Safe and Nurturing Environment
- Provide Strong Leadership for Effective and Efficient Operations
- Enhance Capacity Building through Professional Development
- Strengthen Collaborations with Stakeholders
- Increase Parent and Community Satisfaction

Defining the Audit Universe

Audit universe is the sum of all auditable units.

Audit units are those parts of the organization that are exposed to sufficient risks.

Criteria Used to Select Auditable Unit

- Contribute to the organizational goal
- Be material or significant enough to have a noticeable impact on the organization
- Be sufficiently important to justify the cost of control (the loss would be greater than the expense of control)

Audit Universe Classifications

1. Instruction
2. Student Support Services
3. Facilities and Vehicle Management
4. Safety and Security
5. Human Resources
6. Grants and Revenue
7. Fiscal Services
8. Information Systems
9. Purchasing and Asset Management
10. Public Information

Calculation of Risk

$$\text{Risk} = \text{Weight} \times \text{Factor}$$

Richmond Public Schools
Internal Audit Services
Risk Assessment -- Audit Universe and Auditable Units

- 100 Instruction
 - 110 Home Instruction
 - 120 Gifted and Talented
 - 130 Exceptional Education
 - 140 Vocational Education
 - 150 Summer School

- 200 Student Support Services
 - 210 Transportation
 - 220 School Nutrition Services
 - 230 Health Services/Nursing
 - 240 Student Activity Funds

- 300 Facilities and Vehicle Management
 - 310 Plant Services
 - 311 Structural Services
 - 312 Mechanical Maintenance
 - 313 Grounds Landscaping Services
 - 314 Utilities
 - 320 Fleet Maintenance
 - 330 Vehicle Replacement
 - 340 Custodial Services
 - 350 Capital Improvement Projects

- 400 Safety and Security
 - 410 Truancy Program
 - 420 Security Staffing and Training

- 500 Human Resources
 - 510 Hiring and Firing Process
 - 520 Position Control
 - 530 Staff Development
 - 540 Temporary Employees

- 600 Grants and Revenue
 - 610 Grant Administration/Development
 - 620 Federal, State, Tuition and Other Revenue Sources

Richmond Public Schools
Internal Audit Services
Risk Assessment -- Audit Universe and Auditable Units

- 700 Fiscal Services
 - 710 Budget, Planning and Financial Reporting
 - 720 Accounts Payable
 - 730 Accounts Receivable/Billing
 - 740 Payroll Process
 - 750 Insurance and Risk Management--Benefits and Workers Comp
 - 760 Travel and Expense Reimbursement

- 800 Information Systems
 - 810 Telecommunications
 - 820 AS/400--Disaster Recovery
 - 830 Technical Training
 - 840 Software Development\Installation
 - 850 Access Controls
 - 860 General Controls

- 900 Purchasing and Asset Management
 - 910 Warehouse and Inventory
 - 920 Contracts (Professional and Non Professional)
 - 930 Purchasing/Procurement
 - 940 Property Management/Fixed Assets

- 1000 Public Information
 - 1010 Communications--Marketing and Development
 - 1020 Television and Media Services
 - 1030 Copy Center

**Richmond Public Schools
Internal Audit Services
Risk Scoring by Auditable Unit**

<u>Classifications</u>		<u>Auditable Units</u>	<u>Total Risk Score</u>
Student Support Services	240	Student Activity Funds	N/A
Purchasing and Asset Management	910	Warehouse and Inventory	N/A
Facilities and Vehicle Management	350	Capital Improvement Projects	7.14
Facilities and Vehicle Management	310	Plant Services	7
Instruction	130	Exceptional Education	6.84
Student Support Services	220	School Nutrition Services	6.52
Student Support Services	210	Transportation	6.36
Fiscal Services	750	Insurance and Risk Management--Insurance, Retirement, and Workers Comp	5.7
Instruction	140	Vocational Education	5.64
Purchasing and Asset Management	920	Contracts (Professional and Non Professional)	5.46
Safety and Security	420	Security Staffing and Training	5.36
Fiscal Services	710	Budget, Planning and Financial Reporting	5.22
Safety and Security	410	Truancy Program	5.1
Instruction	110	Home Instruction	5.04
Grants and Revenue	620	Federal, State, Tuition and Other Revenue Sources	5.04
Student Support Services	230	Health Services/Nursing	5
Information Systems	800	Information Systems	4.98
Purchasing and Asset Management	930	Purchasing/Procurement	4.92
Fiscal Services	730	Accounts Receivable/Billing	4.38
Facilities and Vehicle Management	340	Custodial Services	4.26
Fiscal Services	740	Payroll Process	4.2
Instruction	120	Gifted and Talented	4.08
Fiscal Services	720	Accounts Payable	3.72
Public Information	1000	Public Information	3.72
Human Resources	500	Human Resources	3.6
Purchasing and Asset Management	940	Property Management/Fixed Assets	3.6
Facilities and Vehicle Management	330	Vehicle Replacement	3.54
Facilities and Vehicle Management	320	Fleet Maintenance	3.3
Grants and Revenue	610	Grant Administration/Development	3.18
Fiscal Services	760	Travel and Expense Reimbursement	2.7
Instruction	150	Summer School -- Tuition Program	2.34

**RICHMOND PUBLIC SCHOOLS
RISK FACTOR DEFINITIONS, GUIDELINES AND WEIGHTS**

<u>Risk Factors</u>	<u>Definition and Guidelines</u>	<u>Weight</u>
Budgeted Expenditures	Based on the total FY 2009 budgeted expenditures by department.	18%
Financial Exposure	A measure of the exposure to potential loss or embarrassment due to the cash nature of transactions and the ease or difficulty of assets being converted to cash. Consideration should be given to the volume and dollar value of cash transactions compared to the amount of business transacted by check or transfer.	12%
Number of Staff	A measure of exposure to loss due to the number of employees in a department which impact the financial exposure, compliance with laws and regulations, public exposure and complexity of transactions.	10%
Compliance with Regulations	A measure of exposure to loss, embarrassment or regulatory sanction due to complexity and volume of regulations, or penalties for noncompliance.	18%
Public Exposure	A measure of exposure to loss or embarrassment caused by the level of visibility and/or public interest in conjunction with financial exposure.	12%
Complexity of Transactions	A measure of the exposure to loss or embarrassment due to the nature and process of recording transactions and maintaining account balances.	12%
Time Expired Since Last Audit	A measure of how exposure to loss or embarrassment has been mitigated by the frequency level of internal or external audit. Also consider the extent, nature, materiality and purpose of past audit scopes and findings.	18%
		100%

RICHMOND PUBLIC SCHOOLS RISK FACTORS AND SCORES

	Score
<u>Budgeted Expenditures</u>	
Less than \$500,000	0
Less than \$1,000,000	3
Less than \$5,000,000	5
Less than \$10,000,000	7
More than \$10,000,000	9
<u>Financial Exposure</u>	
Low	3
Medium	5
High	9
<u>Number of Staff</u>	
Less than 20	0
Less than 50	3
Less than 100	5
Less than 200	7
More than 200	9
<u>Compliance with Regulations</u>	
None	0
Few regulations and little risk of noncompliance	3
Either substantial regulations or penalties	5
Substantial volume of regulations with substantial penalties	7
Heavily regulated with serious ramifications for noncompliance	9
<u>Public Exposure</u>	
No media exposure risk	0
Nature of operations have some public interest and low visibility	3
Operations with high public interest and medium visibility	5
Operations with strong public interest and high visibility	7
Intense public interest and high visibility	9

RICHMOND PUBLIC SCHOOLS RISK FACTORS AND SCORES

Complexity of Transactions

None	0
Transactions are simple and routine	3
Transactions are moderately simple and require limited judgment	5
Transactions are fairly complex and require some professional accounting judgment	7
Transactions are complex and require significant professional judgment and expertise.	9

Time Expired Since Last Audit

Annual audits or audit performed in the last year	0
Last audit was within the last two years	3
Last audit was within the last three years	5
Last audit was within the last four years	7
Last audit was performed was more than five years ago	9

**Richmond Public Schools
Internal Audit Services
Risk Calculation - Fiscal Year 2010**

		Budgeted							Number							Total
		Expenditures	Financial Exposure	of Staff	Compliance with Regulations	Public Exposure	Complexity of Transactions	Time Since Last Audit	Expenditures	Financial Exposure	of Staff	Compliance with Regulations	Public Exposure	Complexity of Transactions	Time Since Last Audit	Score
<u>Audit Universe</u>								18%	12%	10%	18%	12%	12%	18%		
100	Instruction															
110	Home Instruction	5	3	3	5	3	5	9	0.9	0.36	0.3	0.9	0.36	0.6	1.62	5.04
120	Gifted and Talented	0	3	0	5	5	5	9	0	0.36	0	0.9	0.6	0.6	1.62	4.08
130	Exceptional Education	7	3	3	9	9	5	9	1.26	0.36	0.3	1.62	1.08	0.6	1.62	6.84
140	Vocational Education	5	5	3	7	3	5	9	0.9	0.6	0.3	1.26	0.36	0.6	1.62	5.64
150	Summer School -- Tuition Program	0	9	0	3	3	3	0	0	1.08	0	0.54	0.36	0.36	0	2.34
200	Student Support Services															
210	Transportation	7	3	9	9	7	7	3	1.26	0.36	0.9	1.62	0.84	0.84	0.54	6.36
220	School Nutrition Services	9	5	7	9	5	7	3	1.62	0.6	0.7	1.62	0.6	0.84	0.54	6.52
230	Health Services/Nursing	5	3	5	5	3	3	9	0.9	0.36	0.5	0.9	0.36	0.36	1.62	5
240	Student Activity Funds	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
300	Facilities and Vehicle Management															
310	Plant Services	9	3	7	7	7	5	9	1.62	0.36	0.7	1.26	0.84	0.6	1.62	7
311	Structural Services															
312	Mechanical Maintenance															
313	Grounds Landscaping Services															
314	Utilities															
320	Fleet Maintenance	3	3	0	5	3	5	3	0.54	0.36	0	0.9	0.36	0.6	0.54	3.3
330	Vehicle Replacement	3	3	0	5	5	5	3	0.54	0.36	0	0.9	0.6	0.6	0.54	3.54
340	Custodial Services	7	3	0	5	7	3	3	1.26	0.36	0	0.9	0.84	0.36	0.54	4.26
350	Capital Improvement Projects	9	3	0	9	9	7	9	1.62	0.36	0	1.62	1.08	0.84	1.62	7.14
400	Safety and Security															
410	Truancy Program	3	3	0	5	9	5	9	0.54	0.36	0	0.9	1.08	0.6	1.62	5.1
420	Security Staffing and Training	5	3	5	3	9	3	9	0.9	0.36	0.5	0.54	1.08	0.36	1.62	5.36
500	Human Resources	5	3	0	5	7	5	0	0.9	0.36	0	0.9	0.84	0.6	0	3.6
510	Hiring and Firing Process															
520	Position Control															
530	Staff Development															
540	Temporary Employees															
600	Grants and Revenue															
610	Grant Administration/Development	0	3	0	9	5	5	0	0	0.36	0	1.62	0.6	0.6	0	3.18
620	Federal, State, Tuition and Other Revenue Sources	9	3	0	9	5	7	0	1.62	0.36	0	1.62	0.6	0.84	0	5.04
700	Fiscal Services															
710	Budget, Planning and Financial Reporting	3	3	0	3	9	9	9	0.54	0.36	0	0.54	1.08	1.08	1.62	5.22
720	Accounts Payable	9	3	0	3	7	3	0	1.62	0.36	0	0.54	0.84	0.36	0	3.72

**Richmond Public Schools
Internal Audit Services
Risk Calculation - Fiscal Year 2010**

		Budgeted	Financial	Number	Compliance	Complexity	Time Since	Budgeted	Financial	Number	Compliance	Complexity	Time Since	Total		
<u>Audit Universe</u>		<u>Expenditures</u>	<u>Exposure</u>	<u>of Staff</u>	<u>with Regulations</u>	<u>of Public Exposure</u>	<u>Last Audit</u>	<u>Expenditures</u>	<u>Exposure</u>	<u>of Staff</u>	<u>with Regulations</u>	<u>Public Exposure</u>	<u>Last Audit</u>	<u>Score</u>		
730	Accounts Receivable/Billing	5	5	0	3	3	9	0.9	0.6	0	0.54	0.36	0.36	1.62	4.38	
740	Payroll Process	9	3	0	3	7	0	1.62	0.36	0	0.54	0.84	0.84	0	4.2	
750	Insurance and Risk Management--Insurance, Retirement, and Workers Comp	9	3	0	5	5	9	1.62	0.36	0	0.9	0.6	0.6	1.62	5.7	
760	Travel and Expense Reimbursement	0	3	0	0	3	9	0	0.36	0	0	0.36	0.36	1.62	2.7	
800	Information Systems	7	3	3	9	5	7	0	1.26	0.36	0.3	1.62	0.6	0.84	0	4.98
810	Telecommunications/Erate															
820	AS/400--Disaster Recovery															
830	Technical Training															
840	Software Development\Installation															
850	Access Controls															
860	General Controls															
900	Purchasing and Asset Management															
910	Warehouse and Inventory	N/A	N/A	N/A	N/A	N/A	N/A									
920	Contracts (Professional and Non Professional)	9	3	0	7	9	5	3	1.62	0.36	0	1.26	1.08	0.6	0.54	5.46
930	Purchasing/Procurement	9	3	0	7	9	5	0	1.62	0.36	0	1.26	1.08	0.6	0	4.92
940	Property Management/Fixed Assets	5	3	0	0	3	3	9	0.9	0.36	0	0	0.36	0.36	1.62	3.6
1000	Public Information	3	3	0	0	7	3	9	0.54	0.36	0	0	0.84	0.36	1.62	3.72
1010	Communications--Marketing and Development															
1020	Television and Media Services															
1030	Copy Center															