

Comprehensive Audit Plan

Statement of Problem

There have been concerns expressed regarding the need to audit the many different facets of the school district's operations. As a result, the following presents a summary of audits that have been done previously with specific identification for those done annually. In addition, there is a proposed audit plan that could result in a five year cycle of auditing the major functions of the School District. These would be conducted in addition to the capacity within our Internal Audit Department. Please note that the word "audit" is used generically to include all attestation engagements.

I. Previous Audits

These audits have been completed and/or continue to be completed on an annual basis.

- a. External Single Audit – This is performed annually, currently by Green, Finney & Horton (GF&H).
- b. Procurement Audit – This audit is done based upon agreed upon procedures on an annual basis, currently by GF&H.
- c. Title I Funds – This is performed on an annual basis by District appointed External Auditors and by the SDE Federal Programs Office.
- d. IDEA Funds – This is performed annually by SDE-appointed External Auditors.
- e. Capital Program Audit – Completed 2010-2011. Note this will be done for the next Capital Program as it nears its completion. In addition, the Citizens Oversight Committee has as its purpose to monitor projects and expenditure of funds to support these projects.
- f. Salary Study - Completed previously by Palmer & Cay Study. New Salary study to be conducted 2011-2012.
- g. Energy Audits – Some energy audits have been completed in the past. Currently, there is an energy audit being completed by the Department of Energy at the following buildings: Bridge View District Office, Cario MS,

Dunston ES, Military Magnet Academy, Murray LaSaine ES, North Charleston ES, and St.James-Santee ES.

- h. Telecom Audit – Completed in 2006 by Elert & Associates
- i. OIG (Office of Inspector General)-ARRA (Stimulus Funds) Audit Completed in April 2011.
- j. Comprehensive Maintenance Plan - to be started in 2011-2012.
- k. Fraud, Waste, and Abuse Hotline – to be started in 2011-2012.
- l. Internal Audit and Internal Controls Documentation Project Team – Started in 2009-2010 and is on-going.

II. Potential Five Year District Wide Audit Plan

	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
1.	Motor Pool	Energy	Technology	Risk Management	Security
2.	Payroll	Telecom	Archives & Records	Pupil Accounting	Employee Relations
3.	Procurement Efficiency & Contracts	Facilities	Human Resources	Categorical Programs	
4.	Student Activity Efficiency	Travel	Accountability and Assessment		
5.		Transportation			Food Service

There may be other functional areas that the Board and/or Staff wish to add to the Comprehensive Plan. We must balance the ability to deliver on an annual basis with respect to the capacity of staff to do the work and the potential costs to have the audits completed. Such a plan once adopted should be subject to annual review and revision.