

School District of Escambia County
Office of Internal Auditing
Annual Work Plan - Tentative
FY 2026-2027

	DIRECTOR	AUDITOR	AUDITOR	INV. TECH.	AUDIT ADMIN	AUDIT INTERN
ASSIGNMENT	Lane	Waldie	Roever	Heuer	Pilgrim	
Annual Hours	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00	2,080.00
Vacant	-	-	-	-	(160.00)	-
Holidays	(144.00)	(144.00)	(144.00)	(144.00)	(144.00)	-
Annual Leave	(96.00)	(96.00)	(96.00)	(96.00)	(120.00)	-
Sick/Personal Leave	(96.00)	(96.00)	(96.00)	(96.00)	(96.00)	-
Work Hours Available	1,744.00	1,744.00	1,744.00	1,744.00	1,560.00	2,080.00
Training, Staff Dev, Workshops, Supervision, Mtgs, Consults	(85.00)	(60.00)	(60.00)	(60.00)	(40.00)	(40.00)
TDY/Continuing Prof Ed/Licensure	(40.00)	(40.00)	(40.00)	(40.00)		-
Admin Duties/Professional	(431.00)	(100.00)	(100.00)	(60.00)	(312.00)	(40.00)
Audit Committee Affairs	(40.00)	(10.00)	(10.00)	-	(20.00)	-
Professional Advocacy	(80.00)	(40.00)	(40.00)	-	(40.00)	-
Subtotal Hours Available	1,068.00	1,494.00	1,494.00	1,584.00	1,148.00	2,000.00
AUDITS AND REVIEWS						
School Internal Accounts (plus PY follow-ups & cash counts)	(300.00)	(820.00)	(620.00)	(560.00)	(400.00)	(700.00)
Hotline Review (Years: 24-25 & 25-26)	(40.00)	(20.00)	(20.00)	-	-	(20.00)
Other project - Large (Risk Based)	(80.00)	(160.00)	(160.00)	-	(80.00)	(80.00)
Other project - Medium (Risk Based)	(60.00)	(80.00)	(80.00)	-	(40.00)	(40.00)
Other project - Small (Risk Based)	(40.00)	(60.00)	(60.00)	-	(20.00)	(20.00)
Other investigations	(80.00)	(40.00)	(40.00)	-	(40.00)	(40.00)
Other - assistance	(40.00)	(20.00)	(20.00)	(20.00)	(40.00)	(20.00)
Subtotal	428.00	294.00	494.00	1,004.00	528.00	1,080.00
INVENTORY RECORDS						
Property Inventory Audits	(40.00)	(40.00)	(412.00)	(996.00)	(200.00)	(600.00)
Annual District Warehouse Inventory	(8.00)	(8.00)	(8.00)	(8.00)	(8.00)	(16.00)
Subtotal	380.00	246.00	74.00	-	320.00	464.00
MANAGEMENT/BOARD ASSURANCE & MONITORING						
Internal Accounts Monitoring	(20.00)	(40.00)	(40.00)	-	(150.00)	(200.00)
Principal Training	(10.00)	(10.00)	-	-	-	-
Employee Benefits Committee	-	-	-	-	-	-
OSO Monitoring	(20.00)	-	(20.00)	-	(150.00)	-
Subtotal	330.00	196.00	14.00	-	20.00	264.00
OTHER ACTIVITIES						
FEMA	(250.00)	(182.00)	-	-	-	-
Other	(80.00)	(14.00)	(14.00)	-	(20.00)	(264.00)
Subtotal	-	-	-	-	-	-

Approved by the Audit Committee

4/28/26