

RESOLUTION

ADOPTION OF THE OFFICE OF INTERNAL
AUDIT FISCAL YEAR 2027 AUDIT WORK PLAN
AND
OFFICE OF INTERNAL AUDIT CHARTER

WHEREAS, pursuant to the Board's Policy on the responsibilities of the Internal Auditor to accomplish the District's internal auditing and risk management goals, the Office of Internal Audit (OIA) has developed for approval by the Board ("Board"), a risk-based Audit Work Plan for Fiscal Year 2027 ("Work Plan") as described in the document attached hereto as Exhibit A and the OIA Charter ("Charter") as described in the document attached hereto as Exhibit B, respectively; and

WHEREAS, both of these items help to effectively achieve the Organizational Independence of OIA; and

NOW, therefore, be it resolved that: the Board hereby approves and adopts the OIA Work Plan and Charter;

BE IT FURTHER RESOLVED: the Board hereby instructs the Officers of the District to take all actions and steps deemed necessary and proper to implement the OIA Work Plan and comply with the Charter.

**Columbus City Schools
Office of Internal Audit (OIA)
FY27 Work Plan**

Exhibit A

	Hours
OIA Continuous Activities & Other Projects	
Total Routine Activities	1537
Sub-total Continuous Activities	1537

OIA Audit & Agile Project Engagements		
1	ERP (MUNIS) Roles & Permissions (Data Project)	
2	Labor Management & Employee Discipline	
3	Food Services	
4	Real Estate & Shared Services	
5	IT – Access Management	
6	IT – Vendor/Third Party Management	
7	Literacy (Outsourced)	
8	Student Data Support	
9	EMIS Data Reporting	
10	Specific Agile Projects (TBD)	
Sub-total Audit & Engagements		4244

OIA Administrative and Leave Time	
Administrative Time	1572
Leave Time	2055
Sub-total Administrative Time & Leave Time	3627

Sub-total Contingency Time	992
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