

RESOLUTION

ADOPTION OF OFFICE OF INTERNAL AUDIT
FISCAL YEAR 2018 AUDIT WORK PLAN

WHEREAS, the Office of Internal Audit has developed - for approval by the Board ("Board") - an Office of Internal Audit Work Plan for Fiscal Year 2018 ("Work Plan") as described in the document attached hereto as Exhibit A, respectively; and

WHEREAS, pursuant to the Board's Policy on Committees, the Audit and Accountability Committee of the Board voted to refer this action to the Board for adoption;

NOW, THEREFORE, BE IT RESOLVED THAT: the Board hereby approves and adopts the Work Plan; and

BE IT FURTHER RESOLVED THAT: The Board hereby instructs the Officers of the District to take all actions and steps deemed necessary and proper to implement the Work Plan; and

BE IT FURTHER RESOLVED: That the Audit and Accountability Committee is authorized to approve revisions to the Work Plan as deemed appropriate, and shall recommend for adoption, such revisions to the Board.

Exhibit A

**Office of Internal Audit
FY2018 Audit Work Plan**

The following audit plan represents proposed activities identified through a high-level risk assessment along with an estimation of hours necessary for each activity.

	Engagement Name	Budget Hours
1.	Human Resources Department Audit - Follow-up Part III	130
2.	Position Control	365
3.	Employee Relations/Hearing Process	100
4.	Accounts Payable - Follow-up	212
5.	School Audits	944
6.	Auditor of State Recommendations	185
7.	Internal Audit Fraud Hotline	860
8.	Outsource IT - Follow-up	100
9.	WCBE - Monitor Audit Completion	8
10.	Disaster Recovery Plan Testing / COOP Testing	16
11.	ACL Development	340
12.	Work Plan Development	400
13.	Use of District Facilities - Follow-up	160
14.	Withdrawals (Desktop Review)	174
15.	Food Service	460
16.	External Peer Review	80
17.	Succession Planning	80
18.	General Ledger & Financial Reporting Analysis	687
19.	Hearings, Legal, Disciplinary, Public Records Request	22
20.	Advisory Time	233
21.	Unscheduled Time (Flexibility to respond to unforeseen events)	1,976
	TOTAL AUDIT HOURS	7,532