

RESOLUTION

ADOPTION OF OFFICE OF INTERNAL AUDIT  
FISCAL YEAR 2019 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 2019 ("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  
FY2019 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.

		Budget
<b>Total Administrative Time</b>		<b>2,540</b>
<b>Total Project Time</b>		<b>2,132</b>
<b>Scheduled Audit Jobs</b>		
<b>1</b>	External Peer Review (COFY19) In Progress	204
<b>2</b>	School Audits FY19	768
<b>3</b>	Employee Relations - Follow-up	204
<b>4</b>	Use of District Facilities - Follow-up Part II	204
<b>5</b>	Succession Planning (COFY19)	170
<b>6</b>	COTA Bus Pass Audit - Follow-up	160
<b>7</b>	Textbook Follow-up	150
<b>8</b>	Investment Management	150
<b>9</b>	Third Grade Reading Guarantee (3GRG)	220
<b>10</b>	Payroll - Kronos or Overtime/Comp.	370
<b>11</b>	Transportation	290
<b>12</b>	Payroll - Overpayments	100
<b>13</b>	Revenue / Accounts Receivable	260
<b>14</b>	Grants Access	180
<b>15</b>	IT - Follow-up (Outsource)	120
<b>16</b>	Work Plan Development	390
<b>17</b>	Alternative Learning - VCAP	238
<b>Audit Schedule Hours</b>		<b>4,178</b>
Unscheduled Time (flexibility to respond to unforeseen events)		1,550
Audit Schedule Hours plus reserve time		5,728
<b>Total Hours</b>		<b>10,400</b>