

RESOLUTION

ADOPTION OF OFFICE OF INTERNAL AUDIT
FISCAL YEAR 2020 ANNUAL AUDIT PLAN

WHEREAS, the Office of Internal Audit has developed - for approval by the Board ("Board") - an Office of Internal Audit Annual Audit Plan for Fiscal Year 2020 ("Audit 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 Audit 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 Audit Plan; and

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

Exhibit A

**Office of Internal Audit
FY 2020 Annual Audit
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
Total Administrative Time	2,316
Total OIA Project Time	1,506
Scheduled Audit Jobs	
External Peer Review	120
Revenue / Accounts Receivable	260
School Audits – A	160
School Audits – B	170
School Audits – C	170
School Audits – D	90
School Audits – E	92
Fleet Management	316
Capital Improvements (Operation Fix It)	300
Buildings & Grounds - Inventory & Equipment Tracking	184
Buildings & Grounds - Work Orders (FAMIS)	208
Accounts Payable	300
HR - Benefits	316
Issue/Recommendation Verification	562
Audit Plan Development	256
Employment & Staffing	178
Outsource IT Risk Assessment	56
Audit Schedule Hours	3,738
Reserved Time	1,800
Audit Schedule Hours Plus Reserve Time	5,538
Total Hours	9,360