

RESOLUTION

ADOPTION OF OFFICE OF INTERNAL AUDIT
FISCAL YEAR 2022 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 2022 ("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

**Columbus City Schools
Internal Audit Department Schedule
2021-2022 School Year**

			Budget
		Total Administrative Time	2,947
		Total Project Time	2,385
		Scheduled Audit Jobs	
	1	General Ledger & Financial Reporting (Controller Position Duties & Responsibilities)	220
	2	Data Validation (Goals & Guardrails)	640
	3	School Building Readiness (Buildings & Grounds and Custodial Services)	250
	4	Federal & State Programs - Compliance	580
	5	School Audit - Student Attendance	165
	6	School Audit - Academic Letter Grade	165
	7	School Audit - Chromebook Accountability	165
	8	School Audits - Student Behavior	125
	9	Audit Plan Development	316
		Issue/Recommendation Verification:	-
	10	Position Control Follow-up	100
	11	Grants Management Follow-up	100
	12	Investment Management Follow-up	60
	13	Revenue / Account Receivable - Follow-up	60
	14	Fleet Services - Follow-up	80
	15	Buildings & Grounds (Work Orders) Follow-up	80
	16	Transportation Follow-up	72
	17	Capital Improvements (Operation Fix It)	110
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		Audit Schedule Hours	3,288
		Reserved Time	1,780
		Audit Schedule Hours plus Reserve Time	5,068
		Total Hours	10,400