

Proposed Internal Audit Work Plan
July 1, 2015 – June 30, 2016

Audits/Reviews

- Associated Student Body (ASB) funds at all school sites. This includes 12 high schools, 11 middle schools, one continuation high school, four adult schools, and two alternative schools. The annual reviews are designed to assess the sites internal control compliance with district policies, regulations and procedures.
 - Update of District ASB manual in conjunction with the Fiscal Crisis and Management Assistance Team (FCMAT) accounting manual.
 - Provide updates to ASB Accounting Technicians as they become available.

- Attendance accounting – sample testing of the reporting of student attendance at all school sites including learning centers. The District receives approximately 75% of its funding based on the reporting of attendance. The annual reviews are designed to assess the sites compliance with the education code, policies & regulations and procedures.
 - Monthly review of attendance for Saturday school to assure sites are recovering attendance accurately.
 - Semi-annual review of “submitted” and “single period present” attendance to ensure attendance is correctly reported.
 - Annual review of District principal apportionment (P-2 and annual).

- Annual review of the accuracy and reasonableness of the unduplicated local control funding formula pupil accounts.

- Residency verification – 3% annual review of all student documentation to verify residency.

- Commercial Warrants – 100% daily review of all District expenditures (non-payroll). The District is “fiscally independent” (not subject to San Diego County Office of Education (SDCOE) audit processes). The District writes approximately 15,000 commercial warrants annually. The reviews are designed to assess compliance and accuracy of expenditures.

- Instructional Minute Calculations – 100% annual review of all schedules for regular 7-12 sites. The District is required to offer a specific amount of school days and instructional

minutes within a school day, to meet the longer day and instructional year requirement for which the District receives incentive funding. The review is designed to ensure compliance with education code, district regulations and guidelines.

- **State & Federal Programs –**
 - Title I – general compliance with the Office of Management & Budgets (OMB) Circulars including but not limited to time/effort reporting, expenditure review, internal control review for account codes, annual physical inventory, and mock federal program monitoring reviews.
 - ASES (After School Education and Safety) program – review and approve early release and late arrival policy, maintain and audit attendance records, assist with statewide evaluation reporting, internal control review for account codes, annual physical inventory, review of staff to pupil ratio and other compliance with the California Department of Education (CDE).
 - ASSETS (After School Safety and Enrichment for Teens) program – assist with statewide evaluation reporting, internal control review for account codes, annual physical inventory, time/effort reporting, and compliance with administrative & indirect costs.
 - LCAP – (Local Control Accountability Plan) – review expenditures for supplemental & concentration grants, and assist with LCAP development.
 - OMNI Circular (Federal Programs) – implementation of new federal rules & regulations effective 2015/2016

- **Nutrition Services –** annual compliance review of the eligibility process based on the National School Lunch Program. Annual financial review and analysis.

- **Inventory and equipment –** ongoing maintenance of the Districts business system fixed asset file. Organizing an annual physical inventory and reconciling accounting records to physical inventory count. An annual physical count is required by the education code.

- **Purchasing –** annual audit of internal controls for procurement of materials/services.

- **Transportation –** annual audit of internal controls for cash collection procedures.

- **Liaison for external audits (Annual Financial Audit, Bond Financial Audit, Bond Performance Audit, and Other Audits).** Gathering data & information and contacting staff.

Additional Audits/Reviews

- Review of new student information system in relation to attendance accounting and the California Department Education approval of new systems.
- Special request audits as they occur.