

**BUREAU OF INTERNAL AUDIT
LOUISIANA DEPARTMENT OF EDUCATION
Annual Audit Plan
FYE 6/30/2014**

In accordance with the Bureau of Internal Audit (BIA) *Operational and Administrative Manual* (OAM) BIA submits a copy of its anticipated annual audit plan for the upcoming year to the Louisiana Board of Elementary and Secondary Education (BESE).

Department Profile

The Louisiana Department of Education (LDE) was created in accordance with Title 36, Chapter 15 of the Louisiana Revised Statutes of 1950, as part of the executive branch of state government. The LDE is charged with the execution and implementation of educational policies and programs of the BESE and laws affecting schools under the jurisdiction of the BESE within the State of Louisiana.

Six general appropriations provide funding for these offices. The appropriations, with authorized positions for FY 13-14, as of July 1, 2013 were:

| Appn # | Appropriation Name | Authorized Positions | Budget |
|---------------|----------------------------------|-----------------------------|---------------|
| 19-678 | State Activities | 424 | \$132,108,652 |
| 19-681 | Subgrantee Assistance | | 1,238,674,663 |
| 19-682 | Recovery School District | | 330,768,401 |
| 19-695 | Minimum Foundation Program (MFP) | | 3,510,142,222 |
| 19-697 | NonPublic Assistance Agency | | 25,421,599 |
| 19-699 | Special School Districts Agency | 150 | 14,574,070 |

Internal Audit Project Priorities

The following is the proposed list of audit projects for fiscal year 2013-14:

1. LDE Risk Assessment: This is the basis for determining which internal audits will be performed by the BIA. A list of programs to be audited will be prepared based on assessed risk as determined by the BIA during the project.
2. Desk Review of School Board and Charter School Single Audits FYE June 30, 2013 and 2014: This is an ongoing/continuous BIA project. The LDE, by informal agreement with the USDOE, performs a desk review of selected annual audit reports for school boards and charter schools; ensures all audit findings in a report are resolved and closed; and distributes the results of the review to appropriate officials and agencies.
3. Maintenance of Pass-Through Funds Database: This is an ongoing/continuous BIA project. The BIA maintains a database of audits for all entities which receive pass-

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through funds from the LDE.

4. Maintenance of Subrecipient Monitoring Database: This is an ongoing/continuous BIA project. The BIA maintains a database of subrecipient monitoring reviews/audits for all entities, which receive pass-through funds from the LDE. The tracking is necessary to ensure determination letters are issued for findings which arise during monitoring/audit visits and resolution of those findings occurs.
5. Recovery School District Construction Site Visits: The BIA makes periodic visits to RSD school construction sites to ensure the interests of the LDE and citizens of the State of Louisiana are well served. Periodic visits are made to the construction sites, with a representative of Jacobs/CSRS, to interview the project manager, superintendent, and on-site subcontractors. Construction progress will be documented during the visits using photographs taken during the visit and a report is issued periodically.
6. Ongoing/Continuous Projects: The BIA participates in certain other activities on an ongoing basis or as a matter of routine:
 - Consults and advises LDE staff related to LDE monitoring and audit activity;
 - Participates in LDE Monthly Contract Review Committee;
 - Reviews LDE Performance Indicators in cooperation with the Office of Finance;
 - Acts as Liaison with CPA's, federal audit agencies, other LA State audit agencies, and Office of Legislative Auditor staff at LDE, as required;
 - Provides training to LDE staff when requested or as needed.