

**BUREAU OF INTERNAL AUDIT  
LOUISIANA DEPARTMENT OF EDUCATION  
Annual Audit Plan  
FYE 6/30/2016**

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).

**Internal Audit Project Priorities**

The following is the proposed list of audit projects for fiscal year 2015-16:

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. Title II: This will be the first audit project performed based on the completed Risk Assessment.
3. The Cecil J. Picard LA4 Early Childhood Program & The Cecil J Picard LA4 Early Childhood Program – TANF: The second and third audit projects based on the BIA Risk Assessment.
4. Desk Review of School Board and Charter School Single Audits FYE June 30, 2015 and 2016: This is an ongoing/continuous BIA project. The BIA 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.
5. 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-through funds from the LDE.
6. 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.
7. Recovery School District Construction Site 5<sup>th</sup> and Final Visit: The BIA has made periodic visits to RSD school 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. This will be the 5<sup>th</sup> and Final cycle of these visits.

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8. 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.