

**BUREAU OF INTERNAL AUDIT
LOUISIANA DEPARTMENT OF EDUCATION (LDOE)
Annual Audit Plan
FYE 6/30/2019**

The following is the proposed list of Bureau of Internal Audit (BIA) anticipated audit projects for fiscal year 2018-2019.

Bureau of Internal Audit Project Priorities:

1. **Audit Risk Assessment of the programs and functions for the upcoming five years:** Audit projects after ' Nonpublic Early Childhood Development' (number '3' below) will be determined after the new Audit Risk Assessment.
2. **Independent Validation of Louisiana Workforce Commission Quality Assurance Review Self-Assessment:** Required by the Louisiana *'Internal Audit Law'* and the *Internal Institute of Internal Auditors Professional Standards*.
3. **Nonpublic Early Childhood Development:** the fifth ranked program in the current LDOE Risk Assessment.
4. **Desk Review of School Board and Charter School Single Audits FYE June 30, 2016:** An ongoing 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:** An ongoing/continuous BIA project. The BIA maintains a database of audits for all entities which receive pass-through funds from the LDOE.
6. **Maintenance of Subrecipient Monitoring Database:** An ongoing BIA project. The BIA maintains a database of subrecipient monitoring reviews/audits for all entities, which receive pass-through funds from the LDOE. 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. **Other Projects:** The BIA participates in certain other activities on an ongoing basis or as a matter of routine:
 - Consults and advises LDOE staff related to LDOE monitoring and audit activity;
 - Acts as Liaison with Certified Public Accounting (CPA) firm, federal audit agencies, other LA State audit agencies, and Office of Legislative Auditor staff at LDOE, as required;
 - Provide training to LDOE staff when requested or as needed; and
 - Other projects as may be assigned by executive management.