

**LOUISIANA DEPARTMENT OF EDUCATION (LDE)
BUREAU OF INTERNAL AUDIT
Annual Audit Plan
FY 2020-2021**

The following is a proposed list of Bureau of Internal Audit (BIA) anticipated audit projects for fiscal year 2020-2021. Completing all proposed projects during the 2020-2021 fiscal year depends on a number of factors, including, but not limited to, actual time spent to complete the previous project; special projects not originally anticipated special; office closures due to unforeseen circumstances; acts of God; etc. Those projects not completed are carried forward to the next fiscal year.

Bureau of Internal Audit Project Priorities:

1. LDE Annual Risk Assessment
2. Title IV Part A—SSAE: third ranked program in the LDE Risk Assessment Project Report [Audit Control #18-01] issued June 20, 2019.
3. Title II: fourth ranked program in the LDE Risk Assessment Project Report [Audit Control #18-01] issued June 20, 2019.
4. Desk Review of School Board and Charter School Single Audits FYE June 30, 2020: 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. 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 CPAs, federal audit agencies, other LA State audit agencies, and Office of Legislative Auditor staff at LDOE, as necessary or required;
 - Provides training to LDOE staff when requested or as needed.