

**LOUISIANA DEPARTMENT OF EDUCATION  
BUREAU OF INTERNAL AUDIT  
REVISED ANNUAL AUDIT PLAN  
FYE 6/30/2021**

The following is a REVISED list of Bureau of Internal Audit (BIA) anticipated audit projects for fiscal year 2020-2021. This revision is based on the results of the Annual Risk Assessment project the report for which was issued In December 2020.

Completing all proposed projects during the 2020-2021 fiscal year depends on several 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. Title IV Part A—SSAE: third ranked program in the LDE Risk Assessment Project Report [Audit Control #18-01] issued June 20, 2019.
2. Academic Strategy – Teacher Certification. Top ranked program in the LDE Risk Assessment Project Report - Audit Control #20-05 issued this month.
3. Executive Office – Healthy Communities. Second ranked program in the LDE Risk Assessment Project Report - Audit Control #20-05 issued this month.
4. LDE Annual Risk Assessment. This project must be conducted in accordance with the State Internal Audit Law and professional standards.
5. Desk Review of School Board and Charter School Single Audits FYE June 30, 2020: This is an ongoing/continuous BIA project.
6. 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.
7. 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.
8. Other Projects: The BIA participates in certain other activities on an ongoing basis or as a matter of routine:
  - Consult and advise LDE staff related to LDE monitoring and audit activity;
  - Act as Liaison with CPAs, federal audit agencies, other LA State audit agencies, and Office of Legislative Auditor staff at LDE, as necessary or required;
  - Provide training to LDE staff when requested or as needed.