

**LOUISIANA DEPARTMENT OF EDUCATION
BUREAU OF INTERNAL AUDIT
ANNUAL AUDIT PLAN
FYE 6/30/2022**

The following is a list of Bureau of Internal Audit (BIA) anticipated audit projects for fiscal year 2021-2022. Completing all proposed projects during the 2021-2022 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. Academic Strategy – Teacher Certification. Top ranked program in the LDE FY20-21 Risk Assessment Project Report.
2. Executive Office – Healthy Communities. Second ranked program in the LDE Risk Assessment Project Report.
3. Purchase Card Audit conducted in accordance with Division of Administration Travel Office instructions.
4. LDE Annual Risk Assessment FY21-22. 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.