

**LOUISIANA DEPARTMENT OF EDUCATION
BUREAU OF INTERNAL AUDIT
ANNUAL AUDIT PLAN
FYE 6/30/2023**

The following is a list of Bureau of Internal Audit (BIA) anticipated audit projects for fiscal year 2022-2023. Completing all projects depends on several factors, including, but not limited to, actual time spent to complete the previous project; special projects not originally anticipated; 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. Executive Office – Healthy Communities. Second ranked program in the LDE Risk Assessment Project Report.
2. LDE Annual Risk Assessment FY21-22. This project must be conducted in accordance with the State Internal Audit Law and professional standards.
3. Follow-up audit of the CCAP fraud investigation.
4. Desk Review of School Board and Charter School Single Audits FYE June 30, 2021: This is an ongoing/continuous BIA project.
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.
7. 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.