

**LOUISIANA DEPARTMENT OF EDUCATION (LDOE)  
BUREAU OF INTERNAL AUDIT (BIA)  
ANNUAL AUDIT PLAN  
FISCAL YEAR 2023-2024**

The following is a list of BIA anticipated audit projects for fiscal year 2023-2024 which will be submitted to the Louisiana Board of Elementary & Secondary Education (BESE) and executive management. The plan is based on the annual LDOE risk assessment, previously assigned ongoing responsibilities, and professional judgment. Completing all projects in the fiscal year depends on several factors, such as: actual time spent to complete the previous project; special projects not originally anticipated; office closures due to unforeseen circumstances, acts of God; etc.

**Bureau of Internal Audit Project Priorities:**

1. Office of Teaching & Learning – Early Childhood: Follow-up Child Care Assistance Program Investigation: Verify previously identified preventive policies and procedures were implemented and operating as intended.
2. Office of College & Career Readiness – Quality Diplomas: Selected based on management concerns.
3. LDOE Annual Risk Assessment FY23-24: This project annually assesses possible areas of overall LDOE risk, and must be conducted in accordance with the State Internal Audit Law and professional standards.
4. BIA Quality Assurance and Improvement Program: This is an ongoing/continuous responsibility mandated by state law and the professional standards of the *Institute of Internal Auditors*.
5. Desk Review of School Board and Charter School Single Audits FYE June 30, 2023: This is an ongoing/continuous BIA project. The BIA maintains a database of annual audits of school district and charter schools which receive pass-through funds from the LDOE.
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 LDOE.
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 LDOE.
8. Other Projects: The BIA participates in certain other activities on an ongoing basis or as a matter of routine:
  - Consult and advise LDOE staff related to LDOE monitoring and audit activity;
  - Act as Liaison with CPAs, federal audit agencies, other LA State audit agencies, and Louisiana Legislative Auditor staff at LDOE, as necessary or required;
  - Provide training to LDOE staff when requested or as needed.

This plan is subject to amendment during the course of the year based on necessity or changing conditions. If the plan is amended, it will be resubmitted to BESE and executive management. Projects not completed are carried forward to the next fiscal year.