

**LOUISIANA DEPARTMENT OF EDUCATION (LDOE)
BUREAU OF INTERNAL AUDIT (BIA)
ANNUAL AUDIT PLAN
FISCAL YEAR 2024-2025**

Modified – October 1st, 2024

The following is a list of BIA planned audit projects for fiscal year 2024-2025. The plan is based on the annual LDOE risk assessment, ongoing responsibilities, professional judgment, and management requests. 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: this is a second follow-up intended to test and verify anticipated EdLink electronic controls currently being implemented.
2. LDOE Purchase Card and Travel Card Programs – required by the Office of State Travel.
3. Follow-up review of corrective action plans related to audit citations from external audits or reviews conducted of LDOE Divisions: Federal Support & Grantee Relations, Food & Nutrition Services, School System Financial Services, and Teaching & Learning.
4. LDOE Annual Risk Assessment FY24-25: This project annually assesses areas of LDOE overall risk and must be conducted in accordance with the State Internal Audit Law and Professional Standards of the *Institute of Internal Auditors*.
5. BIA Quality Assurance and Improvement Program: This is an ongoing/continuous responsibility mandated by State Internal Audit Law and Professional Standards of the *Institute of Internal Auditors*.
6. Desk Review of School Board and Charter School Single Audits FYE June 30, 2024: 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.
7. Maintenance of Subrecipient Monitoring/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.
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, as needed;
 - 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 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.