

**BUREAU OF INTERNAL AUDIT
LOUISIANA DEPARTMENT OF EDUCATION
Annual Audit Plan
FYE 6/30/2017**

The following is the proposed list of Bureau of Internal Audit (BIA) anticipated audit projects for fiscal year 2016-17.

Bureau of Internal Audit Project Priorities:

1. The 21st Century Community Learning: The fourth audit project based on the BIA Risk Assessment.
2. Education Excellence Program: The fifth audit project based on the BIA Risk Assessment.
3. Desk Review of School Board and Charter School Single Audits FYE June 30, 2016: This is an ongoing/continuous BIA project. The BIA performs a desk review of selected annual audit reports for school boards and charter schools; ensures all audit findings in a report are resolved and closed; and distributes the results of the review to appropriate officials and agencies.
4. 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.
5. 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. The tracking is necessary to ensure determination letters are issued for findings which arise during monitoring/audit visits and resolution of those findings occurs.
6. Possible Recovery School District Construction Site 6th Cycle Visit: The BIA has made periodic visits to RSD school construction sites during the past several years to document construction progress using photographs taken during the visits. Although the 5th cycle visits were intended to be the final cycle, additional RSD construction in progress may require a 6th cycle of visits time permitting.
7. Ongoing/Continuous Projects: The BIA participates in certain other activities on an ongoing basis or as a matter of routine:
 - Consults and advises LDE staff related to LDE monitoring and audit activity;
 - Participates in LDE Monthly Contract Review Committee;
 - Reviews LDE Performance Indicators in cooperation with the Office of Finance;
 - Acts as Liaison with CPA's, federal audit agencies, other LA State audit agencies, and Office of Legislative Auditor staff at LDE, as required;
 - Provides training to LDE staff when requested or as needed.