

**BUREAU OF INTERNAL AUDIT  
LOUISIANA DEPARTMENT OF EDUCATION  
Annual Audit Plan  
FYE 6/30/2018**

The following is the proposed list of Bureau of Internal Audit (BIA) anticipated audit projects for fiscal year 2017-18.

**Bureau of Internal Audit Project Priorities:**

1. Audit Risk Assessment of the LDE programs and functions for the upcoming five years.
2. The 21<sup>st</sup> Century Community Learning: The fourth audit project based on the BIA Risk Assessment. This project is currently in progress.
3. Education Excellence Program: The fifth audit project based on the BIA Risk Assessment.
4. 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.
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. The tracking is necessary to ensure determination letters are issued for findings which arise during monitoring/audit visits and resolution of those findings occurs.
7. Possible Recovery School District Construction Site 6<sup>th</sup> 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 5<sup>th</sup> cycle visits were intended to be the final cycle, additional RSD construction in progress may require a 6<sup>th</sup> cycle of visits time permitting.
8. 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.