

**SUMMARY OF AUDIT ACTIVITIES  
FOR THE 2017-2018 FISCAL YEAR  
and  
PROPOSED AUDIT PLAN  
FOR THE 2018-2019 FISCAL YEAR  
FOR THE  
OFFICE OF THE CHIEF AUDITOR**

To be presented to the:

**AUDIT COMMITTEE OF THE SCHOOL BOARD OF  
BROWARD COUNTY, FLORIDA**

**on**

**AUGUST 9, 2018**

**and**

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**

**on**

**SEPTEMBER 5, 2018**

**BY**

**THE OFFICE OF THE CHIEF AUDITOR**

**THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA**



## THE SCHOOL BOARD OF BROWARD COUNTY, FLORIDA

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**Office of the Chief Auditor**  
Joris M. Jabouin, Chief Auditor

**The School Board of  
Broward County, Florida**

Nora Rupert, Chair  
Heather P. Brinkworth, Vice Chair

Robin Bartleman  
Abby M. Freedman  
Patricia Good  
Donna P. Korn  
Laurie Rich Levinson  
Ann Murray  
Dr. Rosalind Osgood

Robert W. Runcie,  
Superintendent of Schools

August 9, 2018

Members of the School Board of Broward County, Florida  
Members of the Audit Committee of the School Board of Broward County, Florida  
Mr. Robert W. Runcie, Superintendent of Schools

Ladies and Gentlemen:

In accordance with School Board Policy 1002.1 – Office of the Chief Auditor (OCA), I am submitting the 2018-2019 Proposed Audit Plan, which consists of audits to be performed during the 2018-2019 fiscal year, for consideration and approval from the School Board and the School Board Audit Committee.

The Audit Plan also includes a Summary of Audit Activities for the 2017-2018 fiscal year, which identifies the audits, reviews, and services provided by the OCA; specifically the reports related to Facilities, Internal Funds, Property and Inventory, Operations, Charter Schools, Grants, and Special Investigations. Other services performed included training, participation on various committees, and responding to requests from District Administrators. We also assisted the Charter Schools Management/Support Office, the Audit Committee, the external audit firms, the United States Department of Education's Office of Inspector General, the Florida Department of Education's Office of Inspector General, and the State Attorney's Office.

During this past fiscal year, the OCA submitted 16 reports to the Audit Committee and researched and responded to multiple Audit Committee requests. We worked closely with the various District divisions, departments, and outside auditors/consultants on several engagements. The Proposed Audit Plan for 2018-2019 includes required audits per Florida State Statutes and School Board Policies, as well as operational audits of various District departments. In addition we will perform audit work evaluating school compliance with the District's student disciplinary requirements.

My goal is to lead the audit function to its next phase and to continue to be an independent appraisal function that examines and evaluates activities of the District. I plan to review the OCA's internal practices to ensure that we are in line with leading audit practices and that we employ a continuous improvement model similar to the District's strategic plan. I plan to revise the risk assessment methodology to ensure that areas selected for audit cover the District's ever-changing risks. I look forward to your input, so that our Audit Plan can be finalized for the new fiscal year.

In closure I would like to thank the Superintendent and the School Board for your support and for selecting and approving my appointment as the District's new Chief Auditor. I would also like to thank Ann Conway for serving as the Task-Assigned Chief Auditor following Patrick Reilly's retirement.

Sincerely,

Joris M. Jabouin, CPA  
Chief Auditor



## **The School Board of Broward County, Florida**

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The School Board of Broward County, Florida, prohibits any policy or procedure which results in discrimination on the basis of age, color, disability, gender identity, gender expression, genetic information, marital status, national origin, race, religion, sex or sexual orientation. The School Board also provides equal access to the Boy Scouts and other designated youth groups. Individuals who wish to file a discrimination and/or harassment complaint may contact the Director, of the Equal Educational Opportunities/ADA Compliance Department & District's Equity Coordinator/Title IX Coordinator at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.

Individuals with disabilities requesting accommodations under the Americans with Disabilities Act Amendments Act of 2008 (ADAAA), may contact the Equal Educational Opportunities/ADA Compliance Department at 754-321-2150 or Teletype Machine (TTY) 754-321-2158.

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## TABLE OF CONTENTS

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	<b><u>PAGE</u></b>
Introduction.....	1-2
Summary of Audit Activities for the 2017-2018 Fiscal Year.....	3-9
Proposed Audit Plan for the 2018-2019 Fiscal Year .....	10-14
Long Range Audit Plan.....	15
OCA Organizational Chart and Staffing / Resources .....	16-17

## INTRODUCTION

**The Office of the Chief Auditor  
Audit Plan for Fiscal Year 2018-2019**

**INTRODUCTION**

Internal auditing is an independent appraisal function established within the school system to examine and evaluate the District's operations as a service to the organization. The primary objective of the Office of the Chief Auditor (OCA) is to assist the School Board Members, the School Board Audit Committee Members, the Superintendent of Schools, and District Management in the performance of their responsibilities. The OCA furnishes reports, analyses, recommendations, counsel, and information concerning the activities reviewed.

The scope of our internal audit work encompasses the examination and evaluation of the adequacy and effectiveness of the organization's system of internal control and the quality of performance in carrying out assigned responsibilities. It is our responsibility to provide reasonable assurance that internal controls are in place to achieve the following:

- Reliability and integrity of information.
- Compliance with policies, plans, procedures, laws and regulations.
- Safeguarding of assets against unauthorized acquisition, use and/or disposition.
- Effective and efficient use of resources.
- Accomplishment of established objectives and goals for operations and programs.

**Our Audit Approach**

In order to accomplish our primary objective and to assume additional responsibilities, we will continue to streamline the audit process to increase productivity within the Office. Additionally, we will continue to reallocate OCA resources to focus on the high-risk areas that are critical to meeting the goals, mission, and the strategic plan of the District. Our approach is to identify and quantify systemic problems and determine if adequate internal control procedures are in existence which can prevent significant deficiencies from going undetected. In an effort to promote accountability at all levels of the District, reports and findings are summarized to provide useful information to the District Management.

District Management is responsible for setting operating standards to measure an activity's effective and efficient use of resources. It is also responsible for establishing operating goals and objectives, developing and implementing control procedures, and accomplishing desired operating results.

The OCA is responsible for assessing if:

- Operating standards have been established for measuring economy and efficiency.
- Established operating standards are understood and are being met.

- Deviations from operating standards are identified, analyzed, and communicated to those responsible for corrective action.
- Corrective action has been taken.

We continue to focus our audits in the areas of effective and efficient use of resources and the accomplishment of established goals and objectives for operations or programs. We will continue this endeavor next year and will also review our own audit procedures to ensure consistency with leading practices and the District's strategic plan.

The OCA is guided by the Governmental Auditing Standards ("Yellow Book") issued by the Comptroller General of the United States. The OCA is committed to implementing these standards which encompass:

- Maintaining the independence of the internal auditing function from the activities audited, and the objectivity of internal auditors.
- Ensuring the proficiency of internal auditors and the professional care they exercise.
- Determining the scope of internal auditing work.
- Planning and conducting internal auditing assignments.
- Maintaining quality control and assurances.

We believe that these Standards enhance and improve the professionalism of the department.



Joris M. Jabouin, CPA  
Chief Auditor  
Office of the Chief Auditor  
August 9, 2018

**SUMMARY OF AUDIT ACTIVITIES**

**FOR THE 2017-2018 FISCAL YEAR**



**The Office of the Chief Auditor**  
**Summary of Audit Activities for the 2017-2018 Fiscal Year**

**FACILITY AUDITS**

1. Performed the Current Status Audit Report of Termite Exterminations Contracts No. 15-109T and No. 28-137T.
2. Performed an Audit of Roofing Services Contract no. 15-071F and Electrical Services Contract No. 14-082 F (in progress).
3. Collaborated with external auditors in the performance of construction close-out audits for several construction projects.
4. Reviewed amendments to revised Construction Management at Risk contracts and made recommendations to the external construction auditing firm.
5. Reviewed construction consulting services agreements, open-end contracts, and other purchased services.
6. Monitored bid openings.
7. Attended Qualification Selection Evaluation Committee meetings.
8. Attended Bond Oversight Committee meetings.

**INTERNAL FUND AUDITS**

1. Performed audits of the Internal Funds of schools and centers for the 2016-2017 and 2017-2018 fiscal years. Several Internal Funds audits were scheduled, in-progress, or in the management review phase. However the OCA was unable to complete the required number of Internal Funds audits for the year and Internal Funds audits from prior years.
2. We plan to implement new strategies to meet this requirement going forward.
3. Provided direct assistance to schools in reconciling and resolving Internal Funds accounting issues.
4. Assisted Cadre Directors with monitoring Internal Funds in schools with audit exceptions.
5. Reviewed the operation of the FOCUS registration system at the District's three technical colleges.

6. Collaborated with the Business Support Center Management to clarify internal accounting procedures for Bookkeepers and Budget Support Specialists.
7. Provided assistance to school Administrators and Bookkeepers related to Standard Practice Bulletins, Business Practice Bulletins and School Board policies that govern accounting for Internal Funds at schools and centers.
8. Performed site visits and assisted school staff in resolving audit exceptions and monitoring of their Internal Funds Accounts.
9. Worked with schools to provide assistance regarding Independent School Related Organizations' activities.
10. Identified non-compliance issues regarding food prepared by unlicensed caterers which was purchased with Internal Funds.
11. Performed athletic ticket inventory verification at high schools, prior to the start of the school year.
12. Removed and coordinated the shredding of athletic tickets no longer used by schools.
13. Removed and coordinated the shredding of obsolete bank checks no longer used by schools served by the Business Support Center.
14. Performed reviews of payroll procedures and payroll records (regular and overtime hours) in conjunction with the audits of Internal Funds.
15. Provided District staff incidental training on payroll processing procedures.
16. Performed investigative audit of all payroll records at several schools and departments, pertaining to overtime payments and undocumented hours worked in conjunction with audits of Internal Funds.
17. Provided written recommendations to District Management to strengthen payroll attendance and recordkeeping procedures for payroll operations.

### **PROPERTY AND INVENTORY AUDITS**

Performed Property and Inventory Audits of schools, centers, and departments for the 2016-2017 and 2017-2018 fiscal years. Also assisted District Management with monitoring and accounting for fixed assets at each location. Although several Property and Inventory audits were scheduled, in-progress, or in the management review phase, the OCA was unable to complete the required number of Property and Inventory audits for the year and Property and Inventory audits from prior years.

We plan to implement new strategies to meet this requirement going forward. We will organize a working group of several Cabinet members to review the overall Property and Inventory process.

1. Performed Follow-Up reviews for those locations that had audit exceptions in order to determine whether internal control procedures were implemented.
2. Recommended changes to internal control procedures and reviewed revisions to Business Practice Bulletin O-100 Procedure for Property and Inventory Control with District staff, as requested.
3. Collaborated with Accounting & Financial Reporting Department and Principals to discuss auditing procedures related to Business Practice Bulletin O-100 Procedures for Property and Inventory Control.
4. Assisted with the correction of asset records due to missing serial numbers or serial numbers not properly recorded when receipt of goods procedures were performed.
5. While conducting physical inventories, identified items that were not included in the District's Master File of Capital Assets database, which were subsequently added to the locations' inventory records.
6. Took digital photos of classrooms and building contents as part of the process of substantiating assets purchased by Charter Schools with FTE funding.
7. Reviewed Schedule of Assets identified for surplus and removal from asset records prior to submission to School Board for approval of write-off of assets.
8. Performed annual year-end physical inventory on a sample basis, in June 2018, which included inventory test counts at the bookstores of the technical colleges and the various District warehouses to ensure the accuracy of inventory, compliance with control procedures and the quantity, dollar amount and types (increase/decrease) of adjustments.
9. Performed annual year-end fuel and oil inventory verification at District bus lots.
10. Assisted District Management in responding to the State Auditor General's report related to reconciliation of assets to property records.
11. Assisted District Management with procedures for disposal of obsolete/surplus property.
12. Assisted locations with maintaining a secondary site-based tracking database for items valued at less than \$1,000 that are high risk items, such as computers, cameras, LCD projectors, musical instruments and custodial equipment.

13. Participated in the BCPS Enterprise Asset Management Project (Implementation of the assets module in SAP).
14. Conducted Property and Inventory training for Principals.
15. Updated Property and Inventory equipment with new iPhone scanning device and implemented a new database where the information can be updated immediately.
16. Surveyed schools and centers after completion of each audit in order to obtain feedback from the schools' administration regarding our auditing services.

### **OPERATIONAL AUDITS**

1. Performed the Audit of the Parking Lot Agreement Between the School Board of Broward County, Florida and the City of Fort Lauderdale for the 2014-15 and 2015-16 Fiscal Years.
2. Performed a Review of the Family Counseling Behavioral Health Program Grant for the Period Ended September 30, 2017 (in progress).
3. Coordinated and assisted Program Reviewer from Broward County Community Partnerships Division/Children's Services in connection with the Family Counseling grant.
4. Submitted annual reports to the Data Clearinghouse and other agencies as required by the Annual Financial Reporting requirements.
5. Assisted District Operations Management with informal reviews of internal control procedures.
6. At the request of District Management, reviewed multiple contracts to ensure that they contained the appropriate Right to Audit clauses.
7. Assisted the General Counsel's Office and Special Investigative Unit with personnel cases.

### **CHARTER SCHOOLS AUDIT WORK**

1. Assisted the Charter Schools Management/Support Office, which included reviews of Charter Schools' monthly, quarterly and annual financial statements, to determine if there were adequate standards of fiscal management, as required by the terms of the Charter Schools' agreements, Florida Statutes, and Florida Administrative Code.

2. Collaborated with Charter Schools Management/Support Office and met with staff from various Charter Schools and performed a detailed review of all Charter Schools experiencing financial emergencies and reviewed financial recovery plans for those Charter Schools on a quarterly basis.
3. Attended Charter Schools Monitoring and Oversight Committee.
4. Performed multiple forensic reviews of the financial records for Charter Schools that closed.
5. Performed Follow-Up reviews of Charter Schools related to the closing of the schools.
6. Coordinated the return to the District of Charter School assets that were purchased with FTE or Bond Technology Equipment funds related to closed Charter Schools.
7. Provided technical assistance to the Charter Schools Management/Support Office related to Charter School agreements and various audit-related correspondence.
8. Provided financial analysis and operational review information to the Charter Schools Management/Support Office related to the non-renewal of Charter School agreements.
9. Assisted District staff with establishing procedures for the recovery of District funds in cases where Charter Schools are assessed financial penalties, due to non-compliance with State regulations.
10. Collaborated with the United States Department of Education's Office of Inspector General with several Charter School investigations.
11. Performed site visits of Charter Schools with financial issues identified through review of financial statements and/or non-payment notifications from vendors doing business with Charter Schools.
12. Assisted in the development of supporting documentation related to administrative hearings for termination of Charter Schools.
13. Participated with the Charter Schools Management/Support Office providing training and workshops to Charter Schools' management.
14. Performed student attendance verification at Charter School locations and reconciled data with student information provided in TERMS.
15. Participated in discussion panels at the Superintendent's Charter School Summit meetings.

## **WORK WITH REGULATORS/LAW ENFORCEMENT/OTHER AUDITORS**

1. Assisted multiple external auditors and other outside agencies including:
  - U.S. Department of Education, Office of Inspector General
  - Florida Department of Education, Office of Inspector General
  - State of Florida Auditor General
  - Florida State Attorney's Office
  - State of Florida Office of Management Services, Office of Inspector General
2. Facilitated and coordinated the presentation of the following District financial reports for/with Moore, Stephens, Lovelace, P.A.:
  - Auditor Communication of Results
  - Audit Management Letter
  - Required Annual Single Audit Report
  - Comprehensive Annual Financial Report
3. Coordinated and facilitated audit of the Broward Education Communication Network (BECON) by Carr Riggs Ingram.

## **OTHER ACTIVITIES**

1. Attended School Board meetings and School Board workshops and monitored agenda items and responded to Board Follow-Up Requests and Referrals in writing.
2. Coordinated and served as a liaison between the School Board Members and the School Board Audit Committee Members.
3. Monitored School Board meeting agendas and meeting discussions for issues where audit coverage may be needed.
4. Monitored the discussions of various School Board committees for issues where audit coverage may be needed.
5. Coordinated School Board Audit Committee meetings.
6. Recorded, transcribed, and distributed minutes from Audit Committee meetings to the Audit Committee and District staff.
7. Copied and delivered all audit reports and other School Board Audit Committee materials to Audit Committee Members.
8. Enhanced and maintained the website for the Office of the Chief Auditor.

9. Reviewed financial statements of proposed vendors at the request of various District departments.
10. Attended various seminars related to accounting and auditing.
11. Facilitated Continuing Professional Education in-service training programs for District staff.
12. Attended meetings related to the School Board Policy 1341 Committee, “Use of School Facilities for Non-School Purposes” to assist District Management.
13. Interacted with the community by attending events held at various locations.
14. Assisted the Public Information Office with media inquiries related to audits and financial issues pertaining to the District.
15. Facilitated preparation of RFP documents and selection of external auditors in conjunction with the Procurement Department.

**PROPOSED AUDIT PLAN**  
**FOR THE 2018 - 2019 FISCAL YEAR**



**The Office of the Chief Auditor  
Proposed Audit Plan for the 2018-2019 Fiscal Year**

**FACILITY AUDITS**

1. Perform new Facility Audits of selected activities.
2. Perform Current Status / Follow-Up reports of construction audits performed in prior years.
3. Review construction consulting services agreements, open-end contracts and other purchased services.
4. Collaborate with external auditors in the performance of reviews of construction projects.
5. Assist the external audit firm with the quality assurance monitoring of the Program Management Services Construction activities.
6. Monitor bid openings.
7. Attend Qualification Selection Evaluation Committee meetings.
8. Attend Bond Oversight Committee meetings.
9. Attend Facility Task force meetings.
10. Recruit and hire new Facilities Audit Manager.

**INTERNAL FUNDS AUDITS**

1. Perform prior year audits for high schools, middle schools, elementary schools, centers, technical colleges, and community schools.
2. Perform current audits for high schools, middle schools, elementary schools, centers, technical colleges, and community schools.
3. Perform Follow-Up reviews for those locations that had audit exceptions, in order to verify compliance with audit recommendations.
4. Prepare a strategy for bringing Internal Funds audits current.
5. Perform payroll audits including reviews of payroll procedures and payroll processing (regular and overtime hours) in conjunction with the audits of Internal Funds and selected payroll compliance audits of District departments.
6. Review timekeeping system used at various locations and perform payroll reviews.

7. Provide direct assistance to schools in reconciling and resolving Internal Funds accounting issues.
8. Assist Cadre Directors with monitoring Internal Funds in schools with audit exceptions.
9. Provide assistance to school Administrators and Bookkeepers related to Standard Practice Bulletins, Business Practice Bulletins, and School Board policies.
10. Perform athletic ticket inventory verification at high schools, prior to the start of the school year.

### **PROPERTY AND INVENTORY AUDITS**

1. Perform prior year audits for high schools, middle schools, elementary schools, centers, technical colleges and community schools, and District departments and Charter Schools.
2. Perform current audits for high schools, middle schools, elementary schools, centers, technical colleges and community schools, and District departments and Charter Schools.
3. Prepare a strategy for bringing Property and Inventory audits current by organizing a working group of several Cabinet members to review the overall Property and Inventory process.
4. Initiate another review of Business Practice Bulletin O-100 Procedure for Property and Inventory Control and also review the overall process for Property and Inventory.
5. Provide training on Property and Inventory procedures.
6. Perform Follow-Up Reviews for those locations that had audit exceptions, in order to verify compliance with audit recommendations.
7. Provide assistance to Charter Schools in instances where Charter Schools have closed and their property and inventory reverts back to the District, per Florida State Statutes.
8. Assist schools and departments with maintaining a secondary site based tracking database for items valued at less than \$1,000 that are high risk items, such as computers, cameras, LCD projectors, musical instruments and custodial equipment.

### **OPERATIONAL AUDITS**

1. Perform Operational Audits of selected activities for various District departments.
2. Perform Current Status / Follow-Up Reports of Operational audits performed in prior years.

3. Establish a strategy for the auditing of compliance with the Student Code of Conduct and School Board student discipline policies.
4. Perform a Follow-Up Operational Audit of BECON.
5. Review consulting services agreements, purchased goods, and services by various Divisions and Departments.
6. Perform annual year-end warehouse inventory test counts.

### **CHARTER SCHOOLS AUDIT WORK**

1. Assist the Charter Schools Management/Support Office, including reviews of Charter Schools' monthly, quarterly and annual financial statements for over 100 Charter Schools to determine if there are adequate standards of fiscal management, as required by the terms of the Charter School agreements, and Florida State Statutes.
2. Monitor Charter Schools' financial operations which have been identified with a financial emergency.
3. Perform site visits of Charter Schools and perform various compliance reviews, i.e. financial records, payroll, student attendance and property and inventory verification, including items purchased with SMART Bond Technology funds.
4. Assist in the closeout process when Charter Schools are terminated, i.e. recovery of property and inventory purchased with FTE and SMART Bond Technology funds.
5. Participate in the District's Charter School Monitoring and Oversight Committee.
6. Provide assistance to the Charter Schools Management/Support Office related to financial, auditing and compliance with Charter School agreements.
7. Participate with the Charter Schools Management/Support Office to provide training and workshops to Charter Schools' management.
8. Participate in discussion panels for the Superintendent's Charter School Summit meetings.
9. Assist the Charter Schools Management/Support Office with the process of reviewing applicants applying for Charter Schools.

## **WORK WITH REGULATORS/LAW ENFORCEMENT/OTHER AUDITORS**

1. Assist any potential governmental or outside auditors such as the Florida Department of Education's Office of Inspector General, State of Florida Auditor General, Federal auditors and others in any potential performance/execution of any potential audit services or inquiries.
2. Facilitate and coordinate the presentation of the following District financial reports for/with Moore, Stephens, Lovelace, P.A.:
  - Auditor Communication of Audit Results
  - Audit Management Letter
  - Comprehensive Annual Financial Report
3. Coordinate the District's financial audit from the Florida Auditor General.
4. Assist regulators and law enforcement on potential audits and investigations.
5. Coordinate and assist with school and District level responses to State FTE audit findings, and coordinate the audit appeals process with the Florida Department of Education.

## **OTHER ACTIVITIES**

1. Attend School Board meetings and School Board workshops and monitor agenda items and respond to Board Follow-Up Requests and Referrals. Monitor for issues where audit coverage may be needed.
2. Monitor the discussions of various School Board committees for issues where audit coverage may be needed.
3. Coordinate and serve as a liaison between the School Board Members and the School Board Audit Committee.
4. Coordinate School Board Audit Committee meetings.
5. Record, transcribe, and distribute minutes from Audit Committee meetings to the Audit Committee and District staff.
6. Copy and deliver all audit reports and other School Board Audit Committee materials to Audit Committee Members.
7. Enhance and maintain the website for the Office of the Chief Auditor.
8. Review financial statements of proposed vendors at the request of various District departments.

9. Perform audits of grants and contract services, as required by the terms and conditions of the contracts.
10. Attend meetings related to School Board Policy 1341 Committee, "Use of School Facilities for Non-School Purposes" to assist District Management.
11. Continue quality assurance and in-service training programs for school Administrators and Staff.
12. Coordinate and serve as liaison between the District and external auditors.
13. Participate in the Superintendent's Cabinet.
14. Review the OCA's processes to ensure that our own operating practices are in line with leading practices.
15. Implement a formal risk assessment methodology for the determination of selected audit subject areas.
16. Implement a continuous improvement audit model.
17. Establish relationships with the Chief Auditors of the school districts in Miami-Dade and Palm Beach counties.
18. Participate in seminars and continuing education on accounting and auditing.
19. Interact with the community by attending events held at various locations.
20. Assist the Public Information Office with media inquiries related to audits and financial issues pertaining to the District.
21. Facilitate preparation of RFP documents and selection of vendors in conjunction with the Procurement Department.

### **SPECIAL ASSIGNMENTS**

- Reserve a limited number of audit days for special assignments requested by School Board Members, Audit Committee Members, the Superintendent, and District Management.

**LONG RANGE AUDIT PLAN**

## **LONG RANGE AUDIT PLAN**

The following major reviews/audits are being considered for the next several fiscal years.

1. Operational Audits of selected activities and controls within the Human Resources Division.
2. Operational Audits of selected Information Technology Division activities and controls.

**OCA ORGANIZATIONAL CHART  
AND  
STAFFING / RESOURCES**

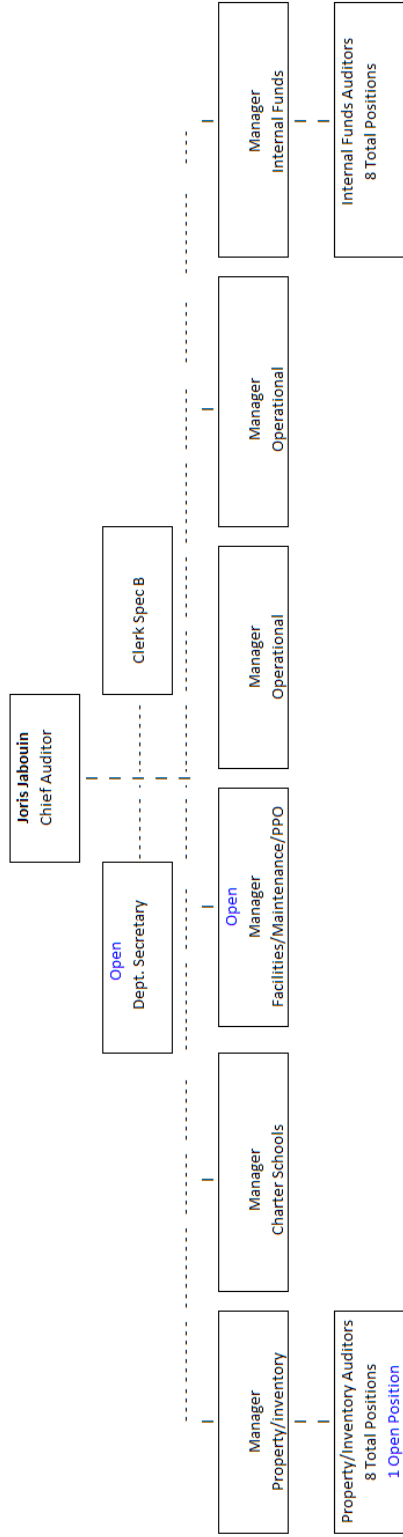


## **STAFFING / RESOURCES**

This Audit Plan is based on the Office of the Chief Auditor's current internal staff of 22 employees, plus three 3 open positions to be filled in the 2018-2019 fiscal year. Our staff consists of Internal Auditors, Inventory Audit Specialists, Clerical Specialists, and Supervisory staff.

The OCA also has contracts with outside audit and consulting firms that can be used to perform audits and reviews that are deemed necessary.

# Office of the Chief Auditor Organization Chart



25 positions  
3 Open Positions