



OFFICE OF THE CHIEF AUDITOR

## AUDIT FUNCTION

Assessment of Responsibilities and Headcount

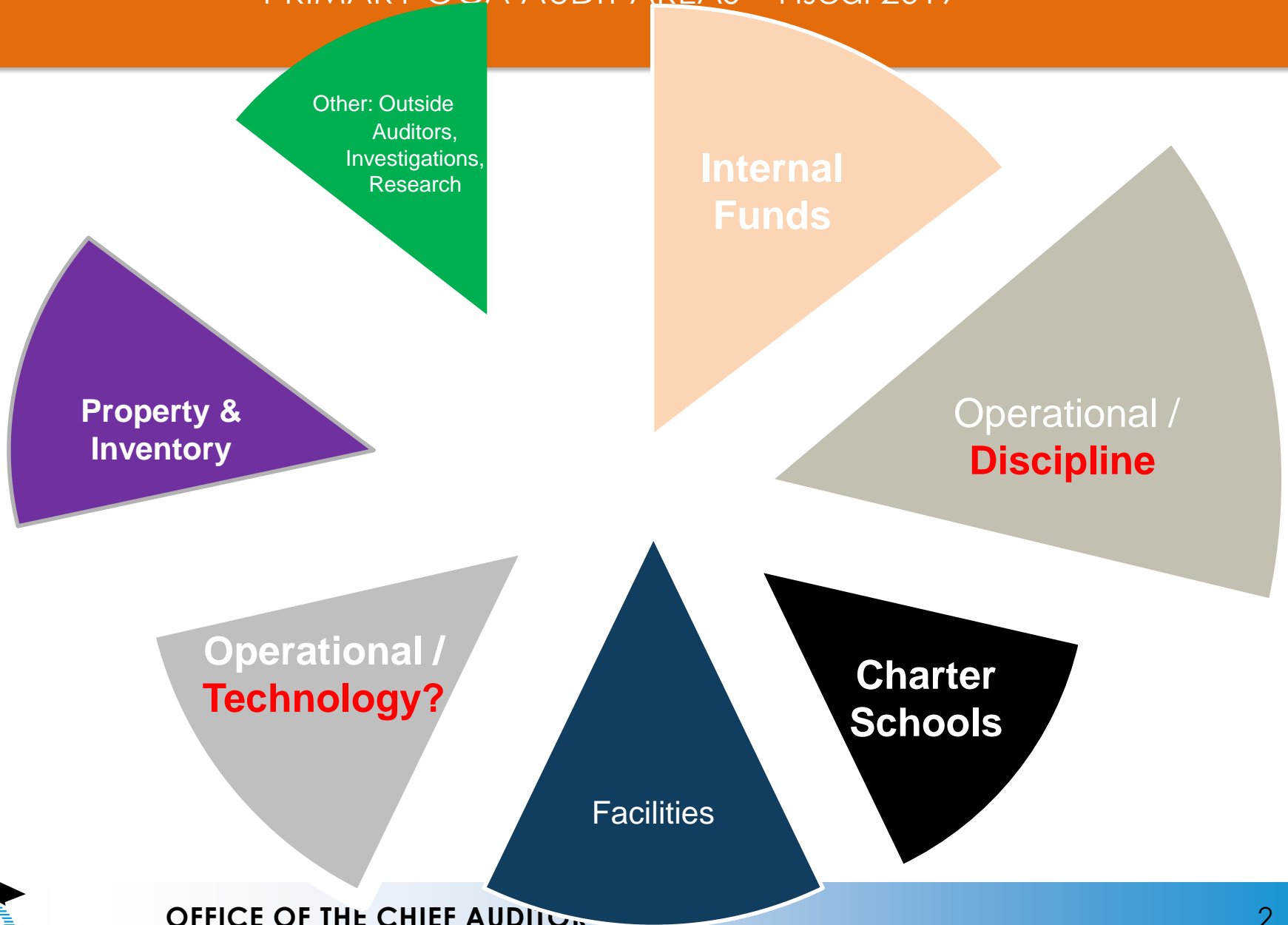
### APPENDIX

Presented by: Joris M. Jabouin, CPA - Chief Auditor

Office of the Chief Auditor (OCA)

October 30, 2018

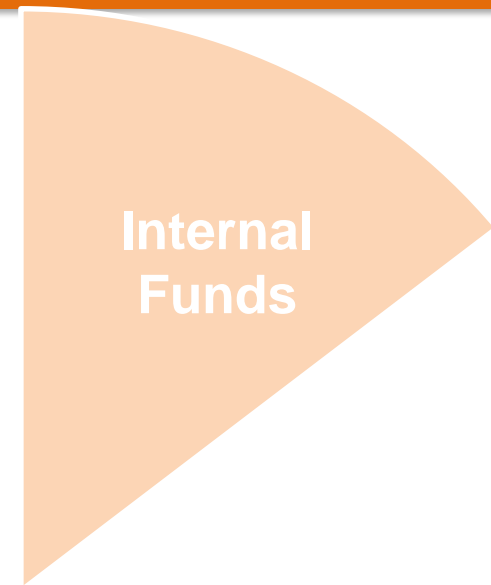
# PRIMARY OCA AUDIT AREAS – Fiscal 2019



# Resource Analysis – Primary OCA Audit Area

## Projected Effort Required vs. Current Resources

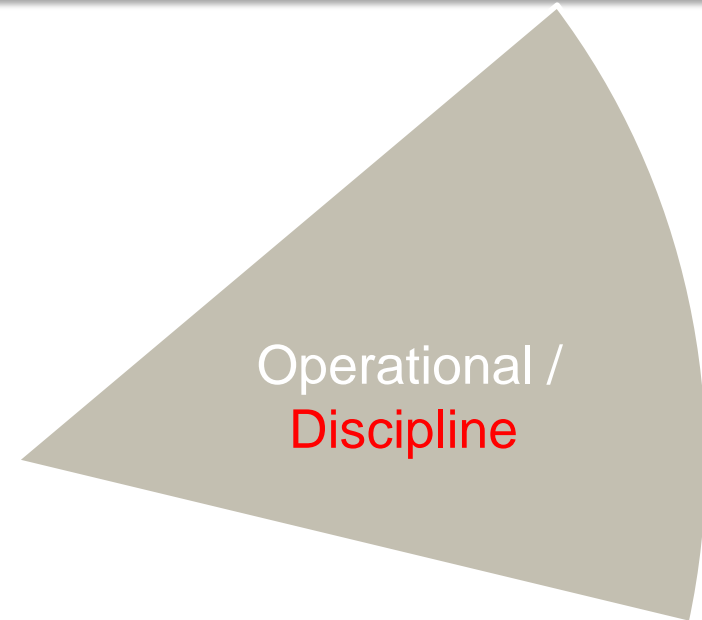
Internal Funds	Yearly Effort	
	Hours	Resource
Fieldwork	12,000	Auditors
Review	250	Manager
Follow Up	300	
Research	50	
Risk Assessment	50	
Contingency	100	
Subtotal	12,750	
Current Resources	12,150	
Surplus / Deficit	(600)	



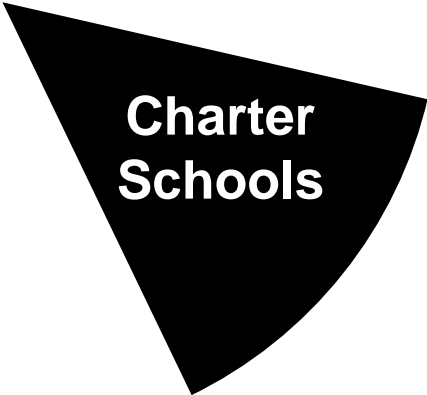
# Resource Analysis – Primary OCA Audit Area

## Projected Effort Required vs. Current Resources

Operational (Discipline)	Yearly Effort	
	Hours	Resource
Detail Testing	1,250	Auditor
Establish Program	300	Manager
Strategy	550	
Review	300	
Follow Up	300	
Research	100	
Risk Assessment	100	
Contingency	100	
Subtotal	3,000	
Current Resources	1,350	
Surplus / Deficit	(1,650)	



# Resource Analysis – Primary OCA Audit Area



## Projected Effort Required vs. Current Resources

Charter Schools	Yearly Effort	
	Hours	Resource
Analysis	1,000	Auditor
Fieldwork	500	Manager
Establish Program	270	
Strategy	270	
Review	300	
Follow Up	250	
Research	68	
Risk Assessment	68	
Contingency	100	
Subtotal	2,825	
Current Resources	1,350	
Surplus / Deficit	(1,475)	



# Resource Analysis – Primary OCA Audit Area

## Projected Effort Required vs. Current Resources

Facility	Yearly Effort		Resource
	Hours		
Fieldwork	1,100		Auditor
Complex Fieldwork	400		Manager
Upgrade Program	270		
Strategy	270		
Review	300		
Follow Up	300		
Research	68		
Risk Assessment	68		
Contingency	150		
Subtotal	2,925		
Current Resources	1,350		
Surplus / Deficit	(1,575)		



# Resource Analysis – Primary OCA Audit Area

## Projected Effort Required vs. Current Resources

Operational (Technology)	Yearly Effort		Resource
	Hours		
Fieldwork	1,200		Auditor
Complex Fieldwork	400		Manager
Establish Program	300		
Strategy	270		
Review	300		
Follow Up	300		
Research	68		
Risk Assessment	68		
Contingency	100		
Subtotal	3,005		
Current Resources	1,350		
Surplus / Deficit	(1,655)		

Operational /  
Technology?



# Resource Analysis – Primary OCA Audit Area



## Projected Effort Required vs. Current Resources

Property & Inventory	Yearly Effort	
	Hours	Resource
Fieldwork	18,000	Auditor
Review	270	Manager
Follow Up	675	
Audit Committee	68	
Research	68	
Risk Assessment	68	
Contingency	100	
Subtotal	19,248	
Current Resources	10,800	
Surplus / Deficit	(8,448)	

TBD - No new positions at this time (pending process analysis)





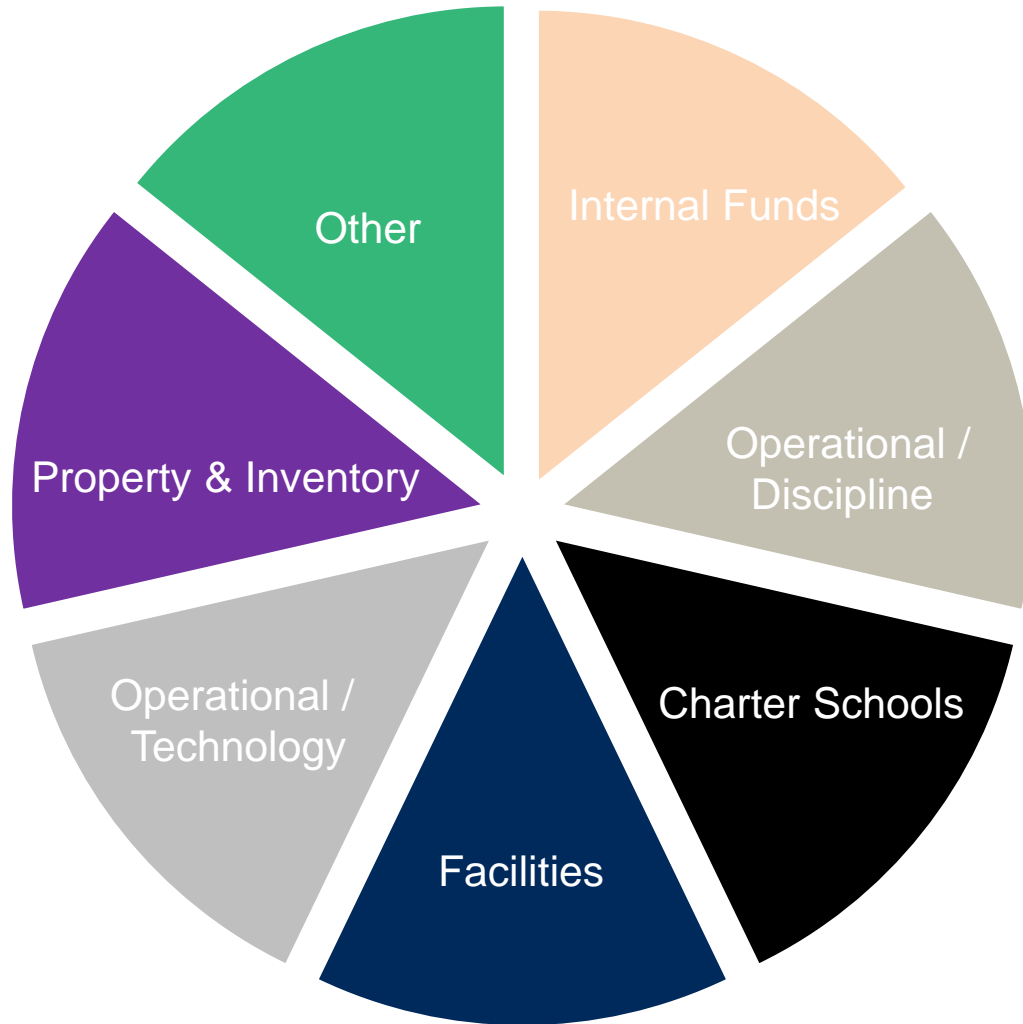
# Resource Analysis – Primary OCA Audit Area

## Projected Effort Required vs. Current Resources

Other	Yearly Effort	
	Hours	Resource
Board	200	Chief Auditor & Secretaries
Audit Committee	250	
Superintendent	200	
Auditor General	150	
External Auditors	150	
Regulators	150	
Risk Assessment	300	
Research	300	
Administrative	700	
General Management	900	
Follow Up	500	
Team Oversight	500	
Contingency	500	
Subtotal	4,800	
Current Resources	4,050	
Surplus / Deficit	(750)	



# PRIMARY OCA AUDIT AREAS – Fiscal 2020+



# The School Board of Broward County, Florida

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