

Annual Internal Audit Plan - Calendar Year 2021

Activity	No. Audits	Hours/ Audit	Total Hours	%
Estimated Available Hours (Excludes leave/holidays)			1725	100.0%
<u>Audit Planning and Administrative Duties:</u>				
Professional Development			40	
Audit Committee Preparation and Meetings			30	
Assistance to Others, Presentations/Guidance/Meetings			30	
Risk Assessment/Audit Plan			30	
Total Audit Planning and Administrative Duties			130	7.5%
<u>School Site Audits (Core High Risk Functions):</u>				
Cash/Purchase Cards/Time & Leave/Property/Travel, Financial	25	35	875	
Total School Site Audits	25		875	50.7%
<u>Fraud Waste & Abuse Hotline:</u>				
Fraud Waste & Abuse Hotline Reviews	TBD		80	
Total Fraud Waste & Abuse Hotline Reviews	TBD		80	4.6%
<u>Operational/Process Reviews:</u>				
Review of Debt Service Process	1	120	120	
Change of Management - Retirement of Superintendent	1	80	80	
Financial/Operational/Process review TBD by Audit Committee	3	120	360	
Assistance to PWCS Initiatives (Not a Formal Audit):				
- Finance Implementation of Credit Card Payments	0	40	40	
- Kronos Implementation	0	40	40	
	5		640	37.1%
Total Audits/Hours	30		1725	100.0%
Unassigned Hours			0	0.0%