2020 – 2021 Audit Work Plan*
Status as of August 31, 2021

Audit Activities Type	Objective/Status	Status
School Monthly Financial Reports Compliance	Monitoring was performed for selected financial transactions for every school. The objective is to identify level of compliance with Redbook requirements. Exceptions identified were communicated with bookkeepers, principals and when necessary, assistant superintendents. Consult with Accounting Services trainer to incorporate common findings in training sessions.	Ongoing
Investigation projects/Special Reviews Investigation	Investigation requests are referred to Internal Audit via the Compliance Hotline; Executive Management requests; Board Member requests; Anonymous direct contacts. Internal Audit has performed 10 investigations/inquiries (1 substantiated, 5 partially substantiated, and 4 unsubstantiated) and currently have 1 open investigation. In some cases, opportunities were identified and shared with the appropriate staff member for consideration.	Ongoing
Compliance Hotline Administration Investigation	The number of reports has significantly decreased as a result of remote learning and working. A new incident type was added and implemented recently to provide another way for people to report potential or actual cybersecurity incident. Communication of this incident type will be made in the near future. In addition, at the request of the JCBOE, Diversity Equity and Poverty staff is developing a workflow and incident type to create a reporting mechanism for address potential or actual incidents of racism, bias, hate, bigotry and/or identity-based violence. See breakdown of report types, average days to close on page 6.	Ongoing
Committee Participation Consulting	Internal Audit participates on the following committees in an advisory/consulting capacity: Racial Equity Analysis Protocol; IT Risk Management committees (working group and Executive), Data Governance; Records Retention and Investigations working group.	Ongoing
School Activity Fund – Fiscal Year End Closing Consulting	Internal Audit facilitated the fiscal year closing of the school activity fund accounts in EPES.	Complete

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Audit Activities Type	Objective/Status	Status
Travel and other Business Expenses Audit Assurance	The Travel and other Business Expense process was assigned an overall rating of sufficient. The results of the review indicate that adequate controls are in place and adequately designed for all reviewed processes to address the relevant risk. Opportunities were identified that if implemented could improve the operational efficiency and effectiveness of the processes.	Complete
Google Enterprise – Security Review Co- Sourced	Brown Smith Wallace completed a security assessment of the Google Enterprise Suite administered by IT3. Overall, they determined that the controls implemented are effective and identified opportunities to further strengthen the process and ensure effective and efficient monitoring.	Complete
Penetration Testing Co-Sourced	Brown Smith Wallace completed a penetration testing exercise. The penetration testing was successful in bypassing security controls and gaining access to some parts of the internal network. IT3 immediately remediated the vulnerability. While IT3 had planned to implement two-factor authentication and a new passphrase in Spring 2020, the rollout was paused to the impact of the pandemic.	Complete
Data Analytics Project Co- Sourced	Brown Smith Wallace, created a Power BI Financial Dashboard that allows for analysis on specific object codes, including inventory codes. The dashboard will provide comparisons by object code, school and vendor spend.	Complete
Contract Administration Processes Consulting	Document current process and evaluate gaps and opportunities for improvement to ensure roles and responsibilities are properly aligned.	Finalizing
Purchasing Process Administration Review Assurance	Assurance engagement designed to evaluate the practices in place to ensure that effective monitoring has been implemented to control the costs, identify areas of increase risk, effective oversight has been implemented to ensure accuracy and efficiency of the purchasing process.	Finalizing
Electronic Travel & Expense Reporting Consulting	Consult with Accounting Services on a way to implement an electronic solution for travel and expense reporting. After recognizing that the module in MUNIS would not be able to operate effectively. Accounting Services is working with IT to create an APP that would facilitate the workflow. Initial workflow has been drafted and in programming.	In Process

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Audit Activities Type	Objective/Status	Status
Construction Management Process Review **Consulting**	Assurance engagement to evaluate the practices in place to ensure that effective monitoring regarding minority owned and women owned business participation exists with construction partners.	In process
School Reviews 2019-2020 **Assurance**	The external auditors selected 6 of the 12 schools included in our initial listing for review. Due to the impact of COVID-19, the transactions through the school activity accounts have decreased from prior years. Therefore, internal audit has revised its monthly monitoring activities to incorporate increased number of transactions from schools assessed a higher risk.	Revised Plan In Process
Exceptional Child Education (ECE) Assessment Oversight **Consulting**	Due to extensive oversight by KDE for additional corrective action plans for ECE, Internal Audit is providing advisory services to ECE team working on developing dashboards and tools to more effectively monitor progress towards meeting regulatory requirements.	Revised Plan In Process
Geographic Information Systems - Outsourced **Consulting**	Transportation has hired a consultant to assist them in reviewing the process. Internal Audit will review the final recommendations and monitor implementation.	In Process
Building Modification Process **Consulting**	Evaluate current process, identify opportunities for improvement and ensure effectiveness of the activity	TBD
Risk Maturity Model Development – Backpack of Success **Consulting**	While some work has been completed on this project, Non-Traditional Instruction and staff turnover has impacted the completion and therefore this project has been paused. Develop a risk maturity criteria to allow for thoughtful assessment and benchmarking the effectiveness of the Backpack of Success Skills initiative overall and at the school level. The purpose is to help drive continuous improvement.	TBD
School Attendance Reviews & School Attendance Monthly Monitoring **Compliance**	Due to COVID and changes in attendance practices no review or monthly monitoring procedures were performed. Internal Audit did meet with Pupil Personnel during the Fall to gain an understanding of the current processes and determined that a review was not deemed an effective use of resources at this time.	Postponed