

ROANOKE CITY PUBLIC SCHOOLS
Audit Plan FY 2011

AREA / FUNCTION	SUMMARY OBJECTIVES	Last Audit	FY11 Hours	Begin In:
External Audit Coordination	Monitor Audit Progress; Administer Contract	2009	80	JUL
Financial Control	Vendor Tables [Data Integrity, Security]; MBE/WBE	2009	300	AUG
Annual Findings Follow Up		2006	120	SEP
Food Services	Student Accounts, Inventory Controls, Food Handling	2003	400	OCT
Technology	User Support Services	2006	400	NOV
Vehicle Services	Vehicle / Equipment Utilization, Fleet Maintenance	na	400	MAR
ENGAGEMENT TOTALS:			1700	74.2%
Board & Administration	Reviewing Board Agendas/Minutes, Mgmt Meetings		36	
Annual Planning			24	
Audit Committee	Quarterly Public Meetings		32	
Indirect Time	Leave, Training, Office Administration		498	
ADMINISTRATIVE AND INDIRECT TIME:			590	25.8%
TOTAL PLANNED HOURS			2290	
FTE EQUIVALENT			2080	
(OVER) / UNDER COMMITTED:			(210)	

Eng #: 11-101 **Dept:** External Audit Coordination

Type: ASA

Preliminary Scope:

Financial Reports for the 12 months ending June 30, 2010

Preliminary Objectives:

To administer the contract for external audit services, ensuring that the audit firm performs in accordance with contract specifications, as well as applicable laws and regulations. Municipal Auditing serves as an intermediary between school administrators and the independent audit firm as accounting and internal control issues arise.

To assist school staff with internal planning and accomplishing audit milestones.

To consult with school staff, as requested, on questions related to application of standards, laws, and regulations.

To ensure the School Audit Committee and Members of the School Board are informed about all substantive issues related to the School Division's financial reporting and grants compliance.

To facilitate communication between the School Audit Committee and the Independent Audit Firm.

Eng #: 11-102 **Dept:** Financial Control

Type: PER

Preliminary Scope:

Vendor setup and account maintenance process in place as of July 31, 2010.

Vendor data existing over the period from July 1, 2008 through July 31, 2010.

Preliminary Objectives:

To determine if significant vendor data in the Aptafund system is complete and accurate.

To determine if duplicate or fraudulent vendor accounts exist in the vendor database.

To determine if vendors identified in the system as women-owned, minority-owned, or disadvantaged have supporting documents on file validating their designation.

To evaluate security and access controls related to vendor setup and account maintenance in the Aptafund system.

Eng #: 11-103 **Dept:** Audit Findings Follow Up

Type: PER

Preliminary Scope:

Management Actions due to be implemented prior to June 30, 2010.

Preliminary Objectives:

To determine management's progress towards implementing action plans and to evaluate the effectiveness of changes in addressing audit findings.

Eng #: 11-104 **Dept:** Food Services

Type: PER

Preliminary Scope:

Processes in place as of September 30, 2010.

Café account transactions from inception of online payments through September 30, 2010.

Preliminary Objectives:

To evaluate the controls over prepayment, charges, and adjustments processed through the Café system, both at the register and online.

To evaluate the processes for managing food inventories, including minimizing spoilage and shrinkage, as well as complying with applicable USDA regulations.

To evaluate controls in place to ensure compliance with regulations for safe handling of food.

Eng #: 11-105 **Dept:** Technology

Type: PER

Preliminary Scope:

Processes in place as of October 31, 2010.

Open support requests as of October 31, 2010.

Support activity January 1, 2007 through October 31, 2010 [if available]

Preliminary Objectives:

To evaluate the effectiveness and efficiency of work station support services.

Eng #: 11-106 **Dept:** Vehicle Services

Type: PER

Preliminary Scope:

Processes in place as of March 31, 2011

Mileage and operating hours of vehicles in service or retired during calendar 2011.

Maintenance records from January 1, 2008, through February 28, 2011 [if available].

Preliminary Objectives:

To evaluate the utilization of vehicles and heavy equipment, including cost per hour of operation and cost per mile.

To evaluate the processes for ensuring the Division's vehicles and heavy equipment are properly maintained at reasonable costs.

RCPS Audit Universe

AREA / FUNCTION	Focus Areas	# of Audits	Last Audit	Cycle Goal
Athletics	VHSL Compliance, Receipts/Disbursements	3	2009	8 years
Grants Management	Compliance Monitoring, Accounting	0		8 years
Asset Management	Textbooks, Library Books, Furniture, Fixtures, Equipment	2	2005	5 years
Human Resources	FLSA Compliance, Personnel Management, Benefits Administration	2	2001	5 years
Accounting	Cash, Debt, Capital Assets, Revenue, Adjustments, Financial Reporting	1	2009	5 years
Payroll	Payroll Processing, Extra Duty Pay	2	2010	5 years
Financial Control	Vendor Database, Accounts Payable Processing	2	2009	5 years
Purchasing	Compliance with VPPA, Contract Administration, Procurement	1	1999	5 years
Budgeting and Reporting	Budget Development, Budgetary Controls	0		8 years
Risk Management	Insurance Coverage, Contract Performance	0		8 years
Technology	User Support, Access Security, Capital Planning, Business Continuity, Student Information Systems.	2	2005	4 years
Employee Health Services	New Hire Testing, Compliance	0		8 years
Discipline	Student Safety, Safety Audits, Incident Reporting	1	2004	5 years
Transportation	Contract Performance, Fuel	1	2002	5 years
Building Maintenance	Workforce Management, Code Compliance, Contracting, Maintenance	4	2009	5 years
Grounds Maintenance	Grounds/ Playground Maintenance, Workforce Management	0		8 years
Custodial Operations	Compliance, Workforce Management, Expenditures	0		8 years
Vehicle Services	Utilization, Capital Planning, Fuel, Maintenance	0		8 years
Food Services	Inventory, Collections, Compliance [USDA, Health Department]	1	2003	5 years
Capital Projects	Project Management, Contract Administration	0		
Accountability	Testing, Reporting	0		8 years
Records Management	Administrative Records, Student Records	2	2005	8 years
Instruction	As Needed	3	2008	

Eng #	Engagement	Budget Hours	Dawn AMA	Pam ISA	tbd SA	Drew MA	Un-Asgnd
11	101	External Audit Coordination	80	12		68	0
11	102	Financial Control - Vendor Tables	300	45	245	10	0
11	103	Audit Findings Follow Up	120		100	20	0
11	104	Food Services	400		340	60	0
11	105	Technology	400	60	320	20	0
11	106	Vehicle Services	400	60	320	20	0
							0
							0
							0
DIRECT HOURS		1,700	177	665	660	198	0
11	xxx	Annual Planning	24				24
11	xxx	Audit Committee	32				32
11	xxx	Board & Administration	36				36
11	xxx	Indirect Time	498				498
INDIRECT HOURS:		590	0	0	0	0	590
HOURS ALLOCATED:		2,290	177	665	660	198	590