



INTERNAL AUDIT PLAN
Detroit Public Schools Community District

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Detroit Public Schools Community District

2022-2023

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BACKGROUND

The Internal Audit Department (IAD) reports to the Chief Financial Officer with matrix reporting to the Superintendent as necessary. The department provides independent review of Detroit Public Schools Community District (District) processes and procedures.

IAD assists the District in accomplishing its objectives by using a systematic, disciplined approach to elevate and improve the effectiveness of managing risks, internal controls, and governing processes.

IAD is an independent reviewer which examines and evaluates District operations as a service to our community partners. The Internal Audit Department furnishes management with objective, timely accurate analysis; develops recommendations; counsels; and provides information regarding activities in support of the district's comprehensive plan.

IAD provides assurance and consulting services designed to add value to the school district as a service to the members of the School Board, the District's Superintendent, and the Chief Financial Officer in the effective discharge of their responsibilities.

The Internal Audit function is often equated with or mistaken for the purpose of an external audit. While there may be similarities between the two processes, the scope of an internal audit function goes well beyond the review and certification of financial statements as conducted by external auditors. Internal Audit supports the objectives of District stakeholders of issue related practices, objective analysis recommendations for process improvement, follow-up on the progress of implementing recommendations, and consultation on a diverse range of opportunities.

FY 2021-2022 AUDIT SUMMARY

Audit Work Completed

COVID-19 Expenditures

The objective of this audit was to determine whether District costs associated with pandemic measures, are compliant with the Coronavirus Aide, Relief and Economic Security Act (CARES). Evaluate the adequacy of District's records in demonstrating adequate support for Covid-19 expenditures, as guided by the [U.S. Department of Treasury Coronavirus Relief Fund publication](#).

The audit determined that procurement of goods and services obtained by purchase order were generally found to agree with respective invoiced and payment amounts. The audit report included three recommendations: (1) that Accounts Payable maintain monitoring of unpaid COVID-19 expenditures, (2) Development of written procedural guidelines that provide guidance in documenting explanations for Covid-19 expenditures and (3) Consider associating the grant number with General Fund Covid-19 Expenditures.

District Vehicles Assigned to Facilities/Operations and Approved Drivers

The objectives of the audit were to determine if review processes and procedures for verifying and identifying vehicles used and compliance by the Office of Operations with RMD policies and procedures.

The audit determined that:

- Policies and procedures are generally in place in the *RMD Vehicle Use Procedures and Guidelines Manual* to ensure a department's compliance with the DPSCD Vehicle Use Program.
- The *RMD Vehicle Use Procedures and Guidelines Manual* has been disseminated to all approved drivers of DPSCD vehicles.
- Only authorized drivers in compliance with district driver requirements are driving DPSCD vehicles assigned to the Office of Operations.

The audit report included three recommendations: (1) That Office of Operations employees adhere to all requirements in the *RMD Vehicle Use Procedures and Guidelines Manual*, (2) That the Risk Management Department develop and implement a clear policy with procedures that requires documented approval for taking home District vehicles and (3) That the District take into consideration investing into a fleet management software system to electronically track all District vehicles.

PPE Inventory

The objective of the audit was to review the procedures surrounding the receipt, distribution, storage and tracking of PPE within the District and determine the adequacy of PPE maintained at the school level.

The audit determined that:

- PPE items were not consistently being tracked appropriately per the guidelines discussed and provided to the schools during multiple PPE Informational Training Session.
- There was unmonitored distribution of PPE to students and visitors at District schools, resulted in extraordinary rates of consumption
- There were not enough disposable masks available for distribution to students at district schools

The audit report included three recommendations: (1) that the Procurement Department provide correspondence reemphasizing the importance of tracking PPE inventory, (2) that other than hand sanitizer, no PPE material should be openly available for unmonitored distribution, and (3) the number of disposable masks delivered monthly for students be increased or re-distribute reusable masks with clear and concise directions for students to use these masks daily.

Employee Onboarding

The objective of this audit was to assess the effectiveness of Human Resources policies and guidelines in the onboarding of new members into their District assignments.

The audit determined that:

- The policies and guidelines provided by Human Resource were aligned with onboarding personnel resources in an organized and efficient manner.
- The review of processing times between operations found that it takes on average 38 days between a candidate's acceptance of employment and the issuance of their first check.

The audit report included three recommendations: (1) that the payroll report is shared with Human Resources to assure actual starting dates are correct and that Human Resources forward results to Payroll and Internal Audit. Additionally, it is further recommended that should Payroll observe other pension abnormalities, that these variances should be communicated to Human Resources for resolution. (2) that Human Resources document those guidelines that explain the processes in offering salary compensation to recruited personnel and (3) that management continue to monitor the processing time of a candidate's acceptance of employment, their first day of work and the issuance of their first check, to ensure that when time lags are observed they can be addressed promptly.

Additional Pay

The general objective of this audit was to evaluate and determine compliance with DPSCD policies and procedures for processing additional payments.

The examination of the compliance with DPSCD policies and procedures for processing additional payments determined that:

- Policies and procedures are generally in place to ensure compliance with the Payroll Preparers Manual that an employee receives prior approval for an additional pay assignment.
- There is generally sufficient supporting documentation for time input for an employees' additional assignment.
- There are procedures followed for processing and verifying an employees' additional pay.

The audit report included two recommendations: (1) That the Payroll Department provide guidance to School Based Administrators to record COVID Mitigation Pay uniformly throughout the District, by using form 6619 or another form that can capture this type of additional pay the same at all school-based locations and (2) That the Payroll Department provide training and guidance to DPSCD administrators regarding obtaining and maintaining records of prior written approval for overtime pay.

Employee Leave Process

The objective of this examination was to assess the process of Employee Leave policies and guidelines to be excused from their District assignments.

The audit determined that:

- The PS coding for all Leaves was correct according to the written PS coding leave guidelines provided by the Employee Health Services (EHS) Department. Procedural guidelines for documenting applications and approval paperwork were in the employee's file except for ten approved applications. One file with minimal documentation was uploaded, but the application was approved.
- An examination of a report prepared by the Risk Management Department found that no employees were paid incorrectly. The findings and recommendations were given to Human Resources for review and response.
- The policies and guidelines provided by Human Resources were aligned and followed efficiently. The flow of the Application to Payment of Employee Leave showed the flow in which the process should start and end. It was found to be compliant with these written guidelines except for one employee file.
- It was also a pain point and extra non-written step for Risk Management when handling Workers' Comp approved leaves that Payroll was being submitted and paid concurrently with an active approved Workers' Comp claim. Payroll has no written guidelines for processing and PS coding of approved form 4034's (which triggers the stop/resume payment of Payroll).

The audit report included four recommendations: (1) that this report be shared with Employee Health Services to assure that documentation is up to date and form 4034 is sent over promptly to HR to be delivered to Payroll to prevent multiple/duplicate payments to the employees, (2) After additional findings beyond the review period, Risk Management is also recommended to be granted access and permission to send form 4034 directly to HR data

entry and HR EHS to help reduce lag time in information exchange as it directly affects payroll/Workers' Comp duplicate pay. HR and Risk Management should update policies and guidelines to reflect changes. HR should provide training to Risk Management on preparing and filing form 4034, (3) an additional step be added to the written policies and procedures to minimize duplicate payments, additionally inserting guidelines on what to do if PS codes for payment are not correct. This step is being taken as a proactive measure to ensure payments are not processed and paid incorrectly. Adding this step will make this a written check & balance for future payroll/Workers' Comp processors and (4) Payroll Department document those guidelines that explain the process of the payroll employee once they receive approved FMLA.

Employee Offboarding

The objective of this examination was to evaluate the effectiveness of guidelines and procedures in the offboarding of separating employees.

The audit determined that:

- With one exception separated employees are timely removed from payroll activity reports
- Final payout computations were found completed on average 52 days and varied between 1 and 140 days
- The termination of separated employees' access to District internet and programing resources was found to occur on average one – to ten days and varied between 1 and 142 days.
- Former employees' physical access to District buildings was found to occur on average 52 days and span between 14 and 226 days
- Laptop computers of separated employees are not routinely returned to IT for recycling.

The audit report included five recommendations: (1) Employee Separation Forms must be submitted and processed promptly to remove separated employees from Time and Attendance Reports, (2) that vacant payroll positions be filled, allowing other personnel to perform payout calculations and enable the Assistant Payroll Director to review and approve this operation, (3) that Information Technology and Human Resources review this vulnerability to ensure guidelines are effective in terminating network access immediately when a member separates from the District, (4) that HR install a process of receiving notification of employee terminations immediately, so ID Badges are deactivated expeditiously, and (5) that all managers follow District procedures in generating a service ticket for laptops of terminated members to be picked up by Information & Technology (IT). It is further recommended that IT reviews procedures governing updating of reassigned devices

Employee Payroll Deductions

The general objective of this examination was to evaluate the processing of employee payroll deductions.

The audit determined that:

- There is a clear and defined process for employees to select/change payroll deductions.
- There are documented guidelines for processing payroll deductions.
- Payroll deductions related to health benefits, supplemental life insurance and retirement initiated by employees are generally processed timely. Specifically, the auditor found that:
 - Employees were enrolled in health insurance within 30 days from their date of hire
 - Employees were enrolled in life insurance and supplemental life insurance within 30 days of their date of hire, with employees choosing supplemental life insurance of more than two times their salary providing documentation to fulfill the evidence of insurability in the required time frame.
 - Employees were enrolled into retirement plans within 75 days from the first payroll end date after their hire date

The audit report included two recommendations: (1) That the Payroll Department consider implementing the benefit module that would allow for checking the accuracy of payroll deductions related to health and life insurance benefits, and (2) That the Internal Audit Department perform a separate audit focusing specifically on retirement payroll deductions after development and implementation of the automated process the Payroll Department stated they were currently working on.

Audit Work in Progress

Biweekly Payroll Submission

An audit of the Biweekly Payroll Submission process at the school level commenced on May 23, 2022. Field work was completed June 17, 2022 and a report will be issued by July 22, 2022.

After School/Extended Day Programs

An audit of the After School/Extended Day Program commenced on May 24, 2022. Field work was completed June 24, 2022 and a report will be issued by July 22, 2022.

FY 2022-2023 AUDIT PLAN

The proposed Audit Plan builds on the previous audit work, staff risk assessment, and other requests/indicators. The Audit Plan continues to include consultations and support of department managers in developing operating procedures, reviewing internal controls, and ensuring overall compliance with Board Policy and best practice.

This year the Department sent out an inquiry to key stakeholders in the District to provide feedback on potential risk areas to be considered for review by the Department.

Based on the feedback from District Management, Cabinet members and other key District stakeholders, the Department will include reviews in the areas of Building/Community Use, Office of School Nutrition point of sale system, Emergency Drills and Building Safety and Security in the FY 23 Audit Plan as well as continue to provide consultations to departments/schools on internal controls and operating procedures as requested.

As result of the objectives sought by the Internal Audit Department the following segments have been identified to be audited:

Real Estate Leased Property (Follow Up Review)

Objective – This is a follow up review from fiscal year (FY) 2021 to determine if recommendations related to lease payments and lease contracts were implemented.

Start Date – July 2022

Workers Compensation

Objective – To determine if employees being taken off workers compensation and returning to regular pay is being processed in a timely manner.

Start Date – August 2022

Ticket Proceeds from Athletic Events

Objective – To determine if district procedures for handling proceeds from ticket sales are being followed. IAD will also incorporate security and badge access into this review, focusing on security clearances for coaches.

Start Date – September 2022

Emergency Drills

Objective – To determine if emergency drills are occurring as required at school-based locations in the district and the review of Active Shooter response plans.

Start Date – October 2022

Building Safety and Security

Objective – The scope of this review will focus on the security of buildings throughout the district. IAD will work in conjunction with DPSCD Police Chief.

Start Date – October 2022

Review of Vendors for After School/Extended Day Programs

Objective - To determine if documentation for outside vendors and invoices correspond.
Start Date- November 2022

Review of Controls Regulating After School Extended Day Programs

Objective – To assess the effectiveness of District policies and guidelines governing after school activities at District learning centers. Specifically, this review will focus on the accuracy of employees’ job classification and job rates.
Start Date – November 2022

Checking Account Review/Cash Collection Procedures for School Activity Accounts

Objective - The scope of this review revolves around examining safeguards surrounding transactions within DPSCD checking accounts of segment operations. Specifically, we will identify and evaluate the effectiveness of internal controls governing checking account transactions. As a part of this review, Internal Audit will also review Schools’ Student Activity Accounts, specifically fundraising efforts at school operations.
Start Date – December 2022

Review of Employee Separation Process

Objective – To determine if payouts processed for separated employees (i.e., Retirement, Leaving the District) were calculated accurately and followed district and contract guidelines. Will also look at timeliness of notifications from operations to administrative services of an employee separating from the district (Terminations, Job Abandonment)
Start Date – December 2022

Cash Collections related to Food Service (Review of OSN point of sale system)

Objective – To evaluate internal controls regarding the receipt and depositing of a la carte and cafeteria lunch sales, and to ensure that processes are in place to detect inefficiencies.
Start Date – January 2023

Review – DPSCD Building/Community Use

Objective – To review the permitted use of DPSCD buildings through Community Use and MOU’s
Start Date – February 2023

Gift Cards

Objective – To evaluate and determine if district policies and procedures are being followed in storing and distributing gift cards.
Start Date – March 2023

Capital Asset Assessment

Objective – The scope of this review will focus on district policies and procedures related to classifying capital assets.

Start Date – April 2023

Biweekly Payroll – Central Office

Objective – To evaluate the effectiveness of and compliance with district policies and guidelines in processing biweekly payroll for central office employees.

Start Date – June 2023

Biweekly Payroll – School Based Employees (Follow Up Review)

Objective – To evaluate the effectiveness of and compliance with district policies and guidelines in processing bi-weekly payroll for school-based employees. This review is a follow up review from FY 2022. Internal Audit will review a different set of schools than were reviewed previously.

Start Date – June 2023

AUTHORITY AND INDEPENDENCE

In order to perform audits, examinations and reviews of varying types, Internal Auditors shall be granted authority for access to District records, physical properties, and personnel relevant to any function under review. Additionally, Internal Auditors shall not participate in implementing internal controls, developing procedures, installing systems, preparing records, or engaging in any other activity that may impair an internal auditor's judgment or be considered a conflict of interest.

RESPONSIBILITIES

The scope of the Internal Audit Department encompasses, but is not limited to, the examination and evaluation of the adequacy and effectiveness of risk management and internal controls.

The scope also includes carrying out assigned responsibilities to assist the District in reaching its stated goals and objectives. This includes:

- Evaluating risk exposure relating to achievement of District's strategic objectives.
- Evaluating the reliability and integrity of information and the means used to identify, measure, classify, and report information.
- Evaluating the systems and internal controls established to ensure compliance with policy, plans, procedures, laws, and regulations which could have a significant impact on the District.
- Evaluating the methods of safeguarding assets and, as appropriate, verifying the existence of such assets.
- Evaluating the effectiveness and efficiency with which resources are employed.
- Evaluating operations or programs to ascertain whether results are consistent with established objectives and goals and whether the operations or programs are being carried out as planned.
- Performing audits, analytical reviews, and investigations by applying various auditing techniques and procedures to evaluate the system of internal controls and/or for the detection and deterrence of fraud.
- Performing consultancy and advisory services related to governance, risks management, and control as appropriate to District.

REPORTING AND MONITORING

A written report will be prepared and issued by the Internal Audit Department following the conclusion of each audit and will be distributed to department managers, C.F.O. and the Superintendent.

The internal audit report may include Manager's responses and any corrective actions taken, or to be taken, regarding the specific findings and recommendations made by the auditors. Management's responses will include a timetable for anticipated completion of actions to be taken, expected outcome of those actions, and explanation for any recommendations not

implemented. Department Managers will be asked to provide responses to audit findings and if necessary, corrective actions.

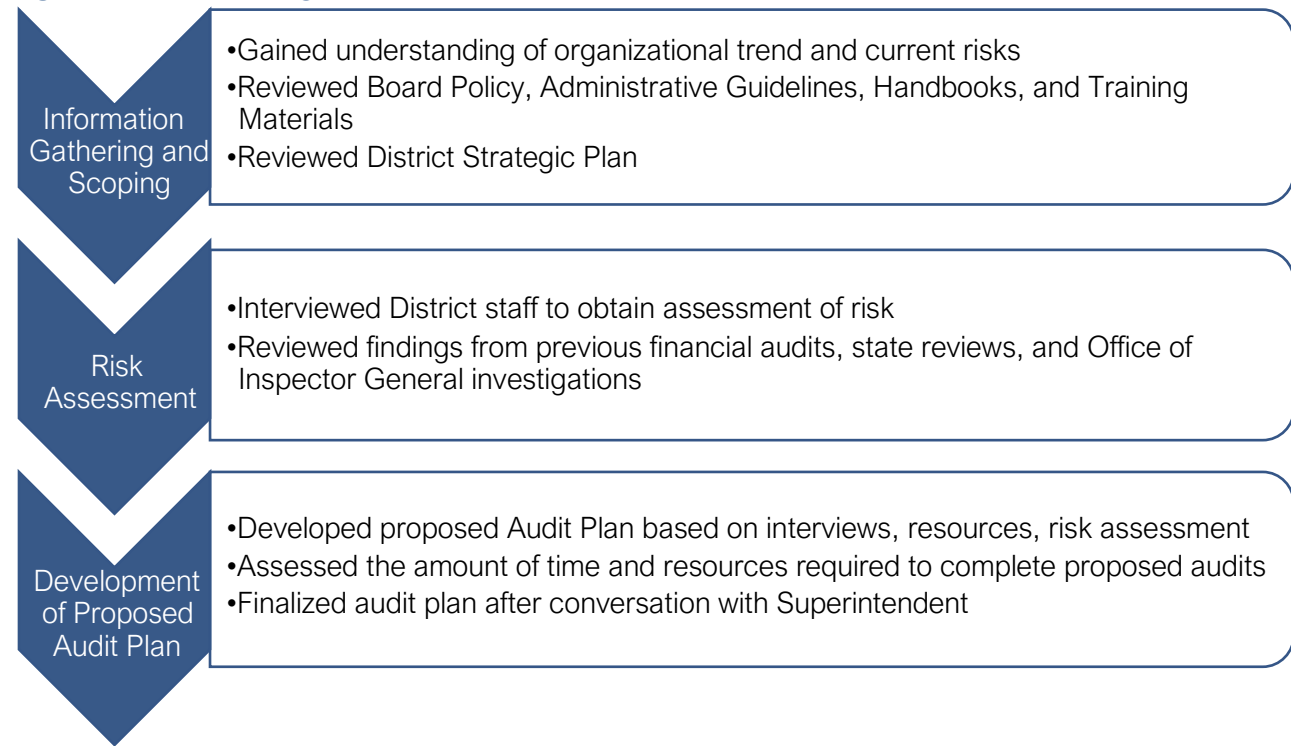
QUALITY ASSURANCE IMPROVEMENT PROGRAM

The Internal Audit Department will maintain a quality assurance improvement program that covers all aspects of its internal audit activity. The program will include an evaluation of the internal audit activity's conformance with the definition of Internal Auditing and whether internal auditors followed the Institute of Internal Auditors' Code of Ethics, and other applicable professional standards. The program also assesses the efficiency and effectiveness of the internal audit activity and identifies opportunities for improvements.

AUDIT PLAN DEVELOPMENT AND SCOPE

The Audit Plan is designed to provide coverage of key risks, given the existing staff and approved budget. Interim changes to the Audit Plan will occur from time to time due to changes in business risks. The department will work with the CFO regarding any changes to the audit plan.

AUDIT PLAN DEVELOPMENT



RISK BASED APPROACH

In developing the FY 2021-2022 Audit Plan, to the extent practical, the Internal Audit Department consulted Executive Directors, Finance Managers and Accounting Staff. Particular attention was given to high-dollar expenditure areas, program activities, topical items, and inherently sensitive areas.

HIGH DOLLAR EXPENDITURE AREA

A review of the School District's annual budget for high-dollar programs.

NEW PROGRAMS

New programs may be highly vulnerable to potential fraud, waste and abuse since experience has not been adequate to reveal weaknesses. For this reason, new programs must be considered high potential areas to which audit resources will be devoted. Comparison of legislative appropriations and organizational charts can reveal new programs, which should be scrutinized with care.

TOPICAL ITEMS

Topical items may be analyzed during the initial assessment; however, various areas and programs will become subject to topical interest during the School Board's policy

development process. Heightened news media coverage, public interest, group attention, and/or external investigations may also reveal worthwhile audit topics.

INHERENTLY SENSITIVE AREA

Areas with enforcement of specifications or regulations are inherently prone to corrupt or fraudulent practices such as bribery and collusion.

Our quantitative approach considers factors unique to the District against which a number is assigned based on the likelihood of occurrence and impact on the District. The cumulative value is then ranked to determine whether audit work should be considered in an area.

A: FY 2022-2023 SCHEDULE OF INTERNAL AUDITS

The Internal Audit (IA) Department proposes the following schedule of audits and consultations for the FY 2022-2023 school year.

Type of Review	Department	Area of Review	Timeline	Start Date	Completion Date
Audit	Real Estate	Real Estate Leases	1 st Quarter	7/18/2022	8/18/2022
Audit	HR and Risk Management	Workers' Compensation	1 st Quarter	8/1/2022	8/31/2022
Audit	Athletics	Ticket Proceeds	1 st Quarter	9/1/2022	9/30/2022
Audit	Police	Emergency Drills	2 nd Quarter	10/1/2022	10/31/2022
Audit	Police	Building Safety and Security	2 nd Quarter	10/1/2022	10/31/2022
Audit	Schools	After School/Extended Day Programs - Vendors	2 nd Quarter	11/1/2022	11/30/2022
Audit	Schools	After School/Extended Day Programs – Accuracy of Employee Job Classification and Rates	2 nd Quarter	11/1/2022	11/30/2022
Audit	Human Resources	Employee Separation Process	2 nd /3 rd Quarter	12/1/2022	1/31/2023
Audit	Fundraising and Cash Management	Checking Account/Cash Collection for Student Activity Accounts	2 nd /3 rd Quarter	12/1/2022	1/31/2023
Audit	School Nutrition	Cash Collection – Food Service	3 rd Quarter	2/1/2023	2/28/2023
Audit	Community Use	Building/Community Use	3 rd Quarter	2/1/2023	2/28/2023
Audit	Procurement	Gift Cards	3 rd Quarter	3/1/2023	3/31/2023
Audit	Multiple Departments	Capital Asset Assessment	4 th Quarter	4/1/2023	4/30/2023
Audit	Facilities	Preventative Maintenance	4 th Quarter	5/1/2023	5/31/2023

Audit	Payroll	Biweekly Payroll	4 th Quarter	6/1/2023	6/30/2023
Audit	TBD	Cabinet Requests	Throughout FY 2022		

B: PROFESSIONAL AUDITING AND ACCOUNTING STANDARDS

The conduct and performance of our professional services are guided by professional auditing standards issued by the following standard setting bodies:

- U.S. General Accountability Office (Generally Accepted Government Auditing Standards – (GAGAS)
- Institute of Internal Auditors (International Standards for the Professional Practice of Internal Auditing – The Professional Practice Framework (PPF).
- American Institute of Certified Public Accountants' (AICPA) generally accepted auditing standards for fieldwork and reporting, as well as the related AICPA Statements on Auditing Standards (SAS).
- Information Systems Audit and Control Association's (ISACA) Information System Standards, Guidelines and Procedures for Auditing and Control Professionals.

The auditing standards that need to be applied depend upon the nature of the professional services performed.

Auditors shall apply the accounting principles and financial reporting standards promulgated by the three authoritative bodies:

- Federal Accounting Standards Advisory Board (for federal government).
- Governmental Accounting Standards Board (for state and local governments).
- Financial Accounting Standards Board (for non-governmental entities).

C: TYPE OF AUDITS

The three types of audits the Internal Audit Department may performed are: Performance Audits, Financial Audits and Special Examinations.

PERFORMANCE AUDITS

Performance Audits are an objective and systematic examination of evidence to provide an independent assessment of the performance and management of a program against objective criteria. These assessments provide a prospective focus on the safeguarding of assets, adequacy of Internal Controls and compliance with existing policy.

Performance audits provide information to improve program operations, facilitate corrective action, and improve public accountability. Performance audits encompass a wide variety of objectives, including objectives related to:

- Assessing program effectiveness and results.
- Assessing economy and efficiency.
- Assessing internal control.
- Assessing compliance with legal or other requirements.
- Providing prospective analyses, guidance, or summary information.

FINANCIAL AUDITS

Financial Audits are primarily concerned with providing reasonable assurance that financial statements are presented fairly in all material respects in conformity with generally accepted accounting principles (GAAP), or with a comprehensive basis of accounting other than GAAP. Other objectives of financial audits may include:

- Providing special reports for specified elements, accounts, or items of a financial statement.
- Auditing interim financial information.
- Auditing compliance with regulations relating to grant award expenditures and other governmental financial assistance in conjunction with, or as a by-product of, a financial statement audit

Assignments to the Internal Audit Department can involve Attestation Engagements, where the records of a contractor are reviewed to support assertions made by the vendor, can be verified. Auditing contractors' records for compliance with contract terms and conditions can also be reviewed, in addition to a broad range of other financial or non-financial objectives about subject matter depending on the need. These engagements may result in the issuance of a report, which either provides assurance or limited assurance on whether the subject matter of the engagement conforms, in all material respects, to the established criteria; or presents the findings, based on agreed-upon procedures performed.

The objectives of attestation engagements may include:

- Reporting on the processing of transactions by service organizations.
- Assessing investment performance.
- Assessing the ability of the contractor to accomplish contract terms and conditions.

SPECIAL EXAMINATIONS

The Internal Audit Department may be requested to perform special examinations as delegated by the Board, the District's Superintendent, or the Chief Financial Officer. Matters relating to allegations of irregular conduct, or to perform surveys or studies relative to financial operations. These services may or may not result in the issuance of a report.

Prior to the assignment of such projects, a review of the undertaking will be performed to assess if such service may impair the audit department's ability to provide future assurance services in an independent and objective manner. Should the resources committed to such projects, in aggregate begin to diminish the department's capacity to provide minimal internal audit coverage of the School District, it shall be reported by the Internal Audit Department to the Chief Finance Director.

When providing information, conclusions, recommendations or opinions, the degree to which audit verification was limited, shall be disclosed within the written report. Additionally, any condition where the auditing service was not conducted in accordance with GAGAS shall also be disclosed.

Regardless of the nature of the assignment, the quality of the work product shall in all cases be performed with high professional standards.

APPENDIX D: AUDIT RISK SCORING MATRIX

Risk Factors	Considerations
Materiality	This risk factor measures the relative size of the program over a multi-year period.
Audit Coverage	This risk factor considers the extent of past audit coverage, regardless of provider, i.e., internal, or external.
Internal Risk	This measures operational risk, i.e., internal reasons (processes and controls) that School District activities may be ineffective or inefficient or expose the School Board to unacceptable loss or failure.
Environmental Risk	This risk factor measures external forces that could significantly affect the School District's operations. They include intergovernmental, public confidence and catastrophic recovery risk.
Information Risk	Reliance on incomplete or inaccurate data may cause inappropriate financial and operational decisions, these include processing, integrity, availability, relevance, and budgetary risk.

This risk-oriented approach in developing the Audit Plan identified the following areas for examination and provides the District with the opportunity to optimize its audit assurance function(s), given the available resources. The Annual Audit Plan reflects a consideration of the preceding risk factors and its relationship to the mission and objectives of the District.

RATING RISKS OF AUDIT FINDINGS

RISK LEVEL	DEFINED	ACTION TAKEN
HIGH (MAJOR)	Processes Fail in Mitigating Risks and are seriously Flawed in Design or Operation	Mandatory Corrective Action with additional follow up review within one year
SIGNIFICANT	Weaknesses in the process that present risk exposure to the unit under review	Recommended corrective action with additional follow up review within one year
NOTABLE	The Processes are only partially effective in mitigating risks	recommended corrective action with no follow up review
NOMINAL	Processes are Generally Effective in mitigating risks	None