

TUSD Internal Audit Plan

The internal auditor has held conversation with senior leadership (Superintendent Leadership Team (SLT), Governing Board, and the audit committee), and reviewed prior audit reports, and reviewed the superintendent strategic plan to identify areas where audit resources would be most effective. This collaborative effort was essential in developing this audit plan. A cohesive and coordinated approach allows audit resources to be appropriately deployed to provide reasonable assurance that significant risks are identified and controlled.

This audit plan does not conclude the planning process. The audit plan can be amended based upon the needs on the board, superintendent, the SLT, the audit committee, concerned taxpayers, or risks identified during the fiscal year. This flexibility helps to ensure that audit resources are used in the most effective and efficient way possible. As the priorities of senior leaders and the public change, the focus of the internal auditor must be able to change as well.

During the audit planning process, the internal auditor reviewed management's internal control process within finance, human resources, operations, technology and teaching; to identify risks or obstacles that could impede TUSD from achieving its goals as a district. The internal auditor, with assistance from senior leaders, researched the likelihood of financial waste, fraud, adverse public reactions, inefficiencies of operations, and safety hazards to identify where to place audit resources.

Audit resources will be focused on identifying conditions that need to be corrected and following up on the condition until members of the SLT informs the internal auditor that the condition has been eliminated.

The internal auditor is confident that this audit plan will help senior leaders assess their programs and determine whether there are areas in need of improvement.

1. Title 1A Funds (November- December)
2. USP (January- March)
3. Prop 301 (April-May)
4. Title II Improving Teacher Quality (June- August)