

**COMMITTEE REPORT**

**To:** Members of the Audit & Finance Committee

**From:** Cathleen Cox, CPA, CRMA

**Topic:** Audit Plan Status Update

**Date:** September 13, 2012

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On January 5, 2012, the Committee approved the 2012 audit plan allocating available audit hours for the period of January 1, 2012 through December 31, 2012. Attached is a list of audit projects included in the plan and their current status.

**Summary of Audits included in 2012 Audit Plan**

Student Activity Funds – 2011 Risk Assessment	Completed
Fair Labor Standards Act Follow-up	Completed
Technical Assistance/Palmetto Priority Schools	Completed
Other Special Requests (As of September 6, 2012)	Completed
Community Education	Pending Responses
Accounts Payable	In Process
Procurement Card Program	In Process
Third-Party Agreements	In Process
Payroll	Pending
Portion of Student Activity Funds – 2012 Risk Assessment	Pending

Work Days	245	169	76
Hours Per Day	24	24	24
	5880	4056	1824

Audit #	Description	Status	Projected Hours	Actual to 8/31/2012	Hours Remaining
<b>2011 Audits</b>					
2011-02	Community Education				
	B Baptist Hill Community Education	Report issued	4	4	-
2011-03	FLSA Follow-Up	Report issued	55	94	(39)
2011-06	Technical Assistance/Palmetto Priority Schools				
	B Burke Middle & High	Report issued	149	256	(107)
	C North Charleston Elementary	Report issued	21	43	(22)
	D North Charleston High	Report issued	90	302	(212)
	Overall report and expansion		-	119	(119)
2011-12	Real-time Pupil Activity Audits	2011 Risk Assessment for SAF	725	821	(96)
	A Garrett Academy of Technology	Report issued		-	
	B West Ashley High School	Report issued		1	
	C Moultrie Middle	Report issued		1	
	D Cario Middle	Report issued		13	
	E Military Magnet	Report issued		173	
	F St. John's High	Report issued		49	
	G North Charleston High	Report issued		76	
	H Charleston County School of the Arts	Report issued		112	
	I Burke Middle & High	Report issued		104	
	J Baptist Hill Middle & High	Report issued		103	
	K Academic Magnet High	Report issued		173	
	Consolidated Report	Report issued		16	
<b>2012 Audits</b>					
2012-02	Community Education				
	A Burke - Little Bulldog Summer Camp	Response anticipated by 8/30/12	70	46	24
	B Garrett - Camp Goodwin	Exit scheduled for 9/5/12	70	32	38
2012-01	Real-time Pupil Activity Audits	2012 Risk Assessment for SAF	725	-	725
2012-03	Accounts Payable	Testing in process	350	229	121
2012-04	Payroll				
	A Terminations		200	-	200
	B Payroll Tables		200	-	200
2012-05	Procurement Card	Testing in process	400	244	156
2012-06	Third-Party Agreements		600	147	453
	A Communities In Schools	Report issued		129	
	B 1:1 On-line Tutoring	Planning		18	
<b>Special Requests</b>					
2010-11	Laurel Hill Primary	Restitution received in full	14	2	12
2012-??	Other Special Requests		300	318	(18)
2012-07	School of the Arts - Music Man	Report issued		104	
2012-08	West Ashley High School - Science Fees	Report issued		32	
2012-C09	Follow-Up Auto Shop Inventory Consultation	Report issued		76	
2012-10	Military Magnet - Deposits and Receipts	Report issued		60	
2012-C11	Payroll Salary Table Validation	Data Validation - No Report		46	
2012-??	Fraud, Waste, and Abuse Hotline Investigations		300	-	300
<b>Other Consulting</b>					
2009-C01	Internal Control Documentation Project Team	Facilitate quarterly meetings	80	30	50
2011-C02	Monitoring Software	Evaluating RFP	24	1	23
2011-C03	MUNIS 9.X Conversion	Participating in discussions about access levels for roles and workflows	16	1	15
2011-C04	Fraud, Waste and Abuse Hotline	Participating in project team - received initial information from vendors	40	-	40
<b>Risk Assessment and Audit Plan</b>			40	17	23
<b>Other Administration</b>			660	653	7
			5,133	3,359	1,774
<b>Non-Audit Hours</b>					
	Annual Leave		320	383	(63)
	Sick Leave/FMLA		227	155	72
	CPE and Professional Development		200	159	41
			5,880	4,056	1,824

Audit plan approved January 5, 2012

2013 budget includes funding for additional audit position to be advertised after September 3, 2012.

Plan will be revised to include hours for new position allocated to testing of Food Service.