



AUDIT PLAN

July 15, 2024

Projects in Process

Project	Technical Assistance
Project Overview	Audit to consider elements of Technical Assistance (TA) being provided to LEAs and other stakeholders of education, such as a definition, authority of TA, positions providing TA, format of TA, and monitoring of TA.
Board Approval	November 3, 2022
Estimated Time to Complete	10-12 months, 1-2 staff
Start Date	September 2023

Project	Personnel Management
Project Overview	Audit to consider USBE's control environment (e.g., organizational structure and assignments, recruitment and on-boarding, training, turnover and off-boarding, and accountability), to provide effective oversight and support of the public education system.
Board Approval	November 3, 2022
Estimated Time to Complete	8-10 months, 1-2 staff
Start Date	October 2023

Project	Attendance in Public Schools
Project Overview	Audit to consider data and factors impacting the choice to attend a public education entity or participate in alternative educational options, various stakeholder perspectives will be considered. The audit may also consider performance and outcomes.
Board Approval	March 7, 2024
Estimated Time to Complete	8-10 months, 2-3 staff
Start Date	July 2024

Project	Career and Technical Education (CTE)
Project Overview	Audit to consider factors impacting CTE course offerings, participation, and relevance, including cost, resources available at LEAs, and related programs in higher education. The audit may also consider performance and outcomes.
Board Approval	March 7, 2024
Estimated Time to Complete	9-11 months, 2-3 staff
Start Date	August 2024

Board Approved Projects Not Yet Started

Projects will be started in the order prioritized by the Board, unless otherwise directed by the Audit Committee or Board. There are no additional Board approved projects at this time.

Projects Required by Internal Auditing Standards

- 1) Self-Assessment (Quality Assurance) – A self-assessment of the Internal Audit function is required annually to ensure compliance with standards, and a self-assessment with external validation is required every fifth year.
Estimated Time to Complete: 2 weeks, 1 staff.

- 2) Risk Assessment of USBE – Internal Audit is required to prepare an audit plan based on an annual, or more frequent, risk assessment.
Estimated Time to Complete: 2 weeks, 1 staff.

Audit Plan Requirements

Professional internal auditing standards require:

- Internal Audit must evaluate and contribute to the improvement of the organization’s governance, risk management, and controls processes.
- A risk-based Audit Plan.

- The Audit Plan must be based on a documented risk assessment, done at least annually, and considering input from the Board and Superintendency.
- The Audit Plan with related resource requirements must be reviewed and approved.

Other factors to consider:

- State level audits or local education agency/other sub-awardee level audits (other priority timelines, availability of staff, etc.)
- Audits currently being completed by the Office of the State Auditor, Office of the Legislative Auditor General, etc. (to avoid duplication)
- Projects being done by a Board or Legislative task force (to avoid duplication)
- Audit Report timeline (e.g., how fast does the Board want/need the audit report)
- Audit Scope and Objective (e.g., narrow or wide; USBE or public education system; # of years, programs, entities reviewed; strategic level or program level)
- Type of audits (e.g., performance, operations, compliance, or financial; or a hybrid)

Resources

Staffing: Each audit is staffed with a Project Supervisor and 1-3 Auditors. Staff needed for a project varies depending on the scope and objective of an audit, the skillset needed, the availability of data and information, etc. Conflicts of interest are also considered when assigning staff.

Each audit is required, based on professional standards, to have a quality assurance process, which includes reviews to ensure conclusions are sound and based on sufficient evidence. The Project Supervisor reviews all work completed and the Chief Audit Executive also reviews work completed.

Internal Audit resources are also used for other critical tasks and functions, such as maintaining the Public Education Hotline, facilitating external audits, reviewing the department budget and purchasing requests, attending—and preparing material for—required meetings, completing the required annual self-assessment, and maintaining a policy and procedure manual. Continuing professional education is also required by professional standards.