

# Washoe County School District Internal Audit Department Audit Plan FY 2020 – 21 Executive Summary



The Internal Audit Department assists the District in accomplishing its objectives by bringing a systematic and disciplined approach to evaluating and improving the effectiveness of governance, risk management, and internal control.

The Internal Audit Department continuously collects information about risks facing the District from a variety of sources, including the Leadership team and the public, in addition to national and local events that could affect the District.

The Chief Auditor assesses this information to identify value added audit topics.

The audit topics are prioritized based on risk, available resources, timing, and audit coverage, which are then included in this audit plan.

#### Required Audit Activities:

Charter School Annual Monitoring  
Charter School Quarterly Monitoring

#### Audit Follow-ups:

Transportation  
Information Technology  
Property Control  
Nutrition Services  
Capital Projects

#### Student Activity Funds:

Galena HS (in process)  
Incline HS  
Lemmon Valley ES  
Taylor ES

#### Audits in Process:

Human Resources – Sick Leave Bank  
Transportation – Drug Testing

#### New Audits:

Capital Projects – School Construction  
Student Acctg – Scholarship Funds  
Grants – Monitoring Practices  
Special Ed – *WestEd* Audit Follow-up  
Psychological Services – TBD

#### Administrative Projects:

Whistleblower Hotline  
Special Projects:  
Innovations HS  
External Peer Review

Seven Schools  
Bailey Charter School

Due August 2020  
Due August 2020  
Due February 2021  
Due February 2021  
*Protiviti* Report

New principal request  
Management request  
Per risk assessment  
Per risk assessment

Management request  
Prior audit plan

Audit Committee request  
I/A Dept recommendation  
Per risk assessment  
Per risk assessment  
Per risk assessment

Continuous activity

Per management request  
Professional Standard