

Washoe County School District Internal Audit Department

Paula Ward, CPA, Chief Auditor

Preliminary Audit Plan Fiscal Year 2019



Washoe County School District
Every Child, By Name And Face, To GraduationSM

The Internal Audit Department's mission is to provide independent analysis and specific recommendations to improve the operations of the Washoe County School District.

The Internal Audit Department continuously collects information about risks facing the district from a variety of sources, including the Board of Trustees, district management, and the public, in addition to national and local events that could affect Washoe County School District.

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

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

New Audits

	Department	Priority Area	Preliminary Objectives
1	Nutrition Services	Financial	Review of supporting documents to the financial statements provided by management company.
2	Risk Management	Healthcare	Review of rising health care costs-- self-funded vs. fully funded.
3	Human Resources	Sick Leave Bank	Process in place to ensure sick leave bank hours are available prior to approval.
4	Education Alliance	Attestation	2017-18 Financial Statement review.
5	Transportation	Random Drug Testing	Processes in place to ensure adequate random drug testing is performed timely, consistently, and without bias.
6	High School	Student Activity Funds	Compliance with the Student Activity Fund Procedure Manual and district policy and regulations.
7	High School	Student Activity Funds	Compliance with the Student Activity Fund Procedure Manual and district policy and regulations.
8	High School	Student Activity Funds	Compliance with the Student Activity Fund Procedure Manual and district policy and regulations.
9	Middle School	Student Activity Funds	Compliance with the Student Activity Fund Procedure Manual and district policy and regulations.
10	Elementary School	Student Activity Funds	Compliance with the Student Activity Fund Procedure Manual and district policy and regulations.

Ongoing Audits

	Department	Priority Area	Objectives
1	Capital Projects	Construction	Construction Manager at Risk, Process Lifecycle, gaps in pre-construction activities and district's responsibilities.

Carryover Audits

	Department	Priority Area	Objectives
1	Risk Management	Workers' Comp	Analysis of cost and injury trends to assess and mitigate risk.
2	Student Support Services	WestEd Audit Follow-up	Review of corrective action one year after put in place by Student Support Services.