



ANNUAL AUDIT PLAN FISCAL 2017

As Recommended by the
Roanoke City Public Schools
Audit Committee
June 23, 2016



School Audit Services

Purpose:

To help ensure the school system complies with all financial and other regulatory requirements under federal, state and local statutes and to facilitate effective and efficient operations.

[Board Policy DIB]



Audit Committee

- Works with the Municipal Auditor to Develop the Annual Audit Plan.
- Reviews Engagement Letters, Audit Reports and Other Audit Related Correspondence.
- Regularly Updates the School Board on Audit Activities.



Planned Engagements for FY17

1. Special Education
2. 21st Century Community Learning Centers
3. Substitute Teachers
4. Information Technology Survey
5. External Audit Coordination
6. Audit Findings Follow-Up
7. Annual Risk Assessment

Special Education

In the Statement of Activities for the year ending June 30, 2015, expenses reported for Special Education totaled **\$27,197,790**. This includes regional program costs initially covered by RCPS and later reimbursed via the State.

The 2015-2020 Strategic Plan notes that **14.57%** of the Division's students were receiving special education services in the 2014/15 School Year.

Preliminary Audit Objectives:

- Determine the outcome of recommendations for improving services and reducing costs received in February 2013 from Futures Education.
- Review criteria for providing specialized and out of zone transportation.

Projecting October 17 Start Date

21st Century CLC Grants

Audit Objectives:

To verify that the Division's 21st Century Community Learning Center program is effectively managed to ensure all operating, compliance, and reporting requirements are achieved. Areas to be evaluated include:

- Applications
- Contracts and Agreements
- Asset Management
- Communication Plans and Training
- Reporting – Internal and External
- Grant Accounting and Reimbursement Requests

Projecting April 3 Start Date

Substitute Teachers

Audit Objectives:

To determine if Source 4 Teachers has provided services consistent with contract specifications and intent:

- Appropriately Qualified Substitutes
 - Credentials
 - Background Checks
 - Class Room Management Training
 - Familiarity with Division Policies
 - Lesson Planning and Delivery of Instruction Training
- Fill Rates
- Accurate Billing

To estimate fiscal impact of outsourcing responsibilities for substitute teachers.

Projected January 9 Start Date

Information Technology Survey

Preliminary Objectives:

To develop a comprehensive understanding of the IT Department

- Organizational Structure
- Assignment of Responsibilities
- Goals and Metrics
- Risk Assessments and Security Standards
- Policies and Procedures

To develop the objectives, scope, and methodology for an audit in FY 2017/18

Projected July 11 Start Date



External Audit Coordination

Purpose:

- To oversee the performance of the external audit firm.
- To assist management when addressing questions and findings related to internal controls over financial reporting and compliance.
- To help coordinate the financial reporting efforts of the City and School Accounting departments.

Audit Findings Follow-Up

Purpose:

To determine if management action plans due to be implemented by June 30, 2016, were completed and effectively addressed the issues identified.

- Landscaping
- Student Health Services
- Time and Attendance
- Transportation
- Workers Compensation



Annual Risk Assessment

Purpose:

Auditing standards require a risk-based audit plan that prioritizes audit activity, consistent with the School Division's goals.

- The plan must be based on a documented risk assessment, undertaken at least annually.
- The auditor must identify and consider the expectations of senior management, the board, and other stakeholders.

Audit Committee:

William Hopkins, Jr. – Committee Chair

- BS & Juris Doctor - Law
- Attorney – Martin, Hopkins, & Lemon PC
- Appointed to Audit Committee 2013
- Audit Committee Chair since 2015

Laura Rottenborn – Committee Member

- BA & Juris Doctor – Law
- Assistant United States Attorney
- Appointed to Audit Committee 2015

Auditing Staff:

Wayne Parker – Senior Auditor

- BS – Business Administration
- Certified Fraud Examiner (CFE)
- 33 Years Auditing Experience

Cari Spichek - Senior Auditor

- BS – Accounting
- Certified Internal Auditor (CIA)
- 17 Years Auditing Experience

Ann Clark – Senior Auditor

- BS – Business Administration
- Certified Public Accountant (CPA)
- 32 Years Auditing Experience

Tasha Burkett – IS Auditor

- BA – Accounting
- 10 Years Finance & Systems Experience

Dawn Mullins – Asst Municipal Auditor

- BBA – Accounting
- Certified Public Accountant (CPA)
- 16 Years Finance, Systems, Auditing Experience

Drew Harmon – Municipal Auditor

- BS – Accounting
- CIA, CPA
- 25 Years Auditing Experience

Municipal Auditing Department Contact Information:

Website: www.roanokeva.gov/auditing

Email: auditor@roanokeva.gov

Phone: 540-853-5235

Office: 215 Church Avenue SW, Rm 502 N.
Roanoke, VA 24011