



ANNUAL AUDIT PLAN FISCAL 2018

As Recommended by the
Roanoke City Public Schools
Audit Committee
June 15, 2017



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.



Engagements Proposed for FY18

1. Technology
2. Purchasing
3. External Audit Coordination
4. Audit Findings Follow-Up
5. Miscellaneous Consultations Upon Request

Technology

Preliminary Review Objectives:

To evaluate the design of the governance framework for Technology, to include:

- Processes for developing a strategic plan and its component plans, such as security and continuity of operations plans
- Processes for developing Technology's operational budget
- Processes for prioritizing technology related capital expenditures
- Processes for keeping operating policies and procedures current, as well as inventories of equipment and systems

Purchasing

Preliminary Audit Objectives:

- To evaluate the efficiency with which day-to-day purchases are made.
- To evaluate the utilization of sole source and emergency procurement processes.
- To verify vendor information in the payables system is complete, accurate, and supported by appropriate W-9s.



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, 2017, were completed and effectively addressed the issues identified.

- Time and Attendance
- Transportation
- Workers Compensation

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)

Cari Spichek - Senior Auditor

- BS – Accounting
- Certified Internal Auditor (CIA)

Jeremy Croy – Senior Auditor

- BS – Accounting
- Certified Internal Auditor (CIA)

Tasha Burkett – IS Auditor

- BA – Accounting
- Certified Information Systems Auditor (CISA)

Dawn Mullins – Asst Municipal Auditor

- BBA – Accounting
- Certified Public Accountant (CPA)

Drew Harmon – Municipal Auditor

- BS – Accounting
- CIA, CPA

Municipal Auditing Department Contact Information:

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