



OFFICE OF THE INSPECTOR GENERAL

FY 2018 ANNUAL WORK PLAN

Budget, Facilities and Audit Committee

Tuesday, June 6, 2017

FY 2018 OIG Annual Work Plan



Introduction

- Auditing standards require an annual work plan describing the audits planned for the year and that the plan be approved by the organization's governing body.
- The OIG's Work Plan is comprehensive and incorporates (i) the Board's suggested areas of focus, (ii) District Management's suggested areas of focus, and (iii) the results of the OIG's robust risk assessment process.
- The Work Plan is intended to be dynamic and flexible so that we are able to be responsive to emerging risks and changing priorities.

FY 2018 OIG Annual Work Plan



Background

- The FY 2018 OIG Annual Work Plan is scheduled to go before the Board of Education for approval at the June 13, 2017 Regular Board Meeting.
- The Work Plan is presented in two sections covering Audits and Investigations.

FY 2018 OIG Annual Work Plan



Audits

- Perform audits of District operations, activities and contracts.
- Mainly to (i) evaluate the efficiency and effectiveness of District operations, (ii) determine if activities are being carried out in accordance with District policies, applicable laws and regulations, and (iii) ensure that vendors and contractors comply with the requirements of their contracts and that contracted funds, especially bond funds, are expended as intended.

FY 2018 OIG Annual Work Plan



Areas Include

School Construction & Modernization Program

Financial Operations

Food Services

Transportation Services

School Audits

Student Health & Human Services

Special Education Services

Human Resources & Training

Various Other District Programs and Processes

FY 2018 OIG Annual Work Plan



Types of Audits

Incurred Cost Audits

Performance Audits

Special Reviews

Change Order Audits

Pre-Award Audits

FY 2018 OIG Annual Work Plan



Investigations

- Investigate allegations of improper or illegal activities by District employees, contractors or other entities doing business with the District.
- Most investigations result from the receipt of allegations of improper activity and from OIG audit referrals.
- The remaining workload consists of fraud awareness briefings and special reviews designed to prevent waste, fraud, and abuse.

FY 2018 OIG Annual Work Plan



Investigations (9 Areas)

OIG Hotline

Employee Integrity

Whistleblower Allegations

School Construction & Modernization Program

Due Diligence & Background Investigations

Charter Schools

Workers' Compensation & Benefits Fraud

Fraud Alerts

Special Reviews

FY 2018 OIG Annual Work Plan



Once approved by the Board of Education, the complete FY 2018 OIG Annual Work Plan and details about each project can be found on the OIG website: <http://achieve.lausd.net/oig>