

AUDIT PLAN FOR FY 2017 - 2018

Item No.	Contract No.	CONTRACTOR/PROJECT NAME	DESCRIPTION	Contract Amount	Type of Audit	User Dept.
1	4400001391/ 1250091	Associated of Los Angeles DBA SEI Acquisition LLC	Contract for electrical equipment and supplies used by M&O at various schools and offices District wide	\$26,573,011	Incurred Cost	FSD - M&O
2	4400002599/ 1480024	Excelsior Elevator Corporation	Contract to provide monthly vertical transportation maintenance and repair services	\$2,483,000	Incurred Cost	FSD - M&O
3	4400003096/ 1590018	The Gordian Group, Inc.	Contract to provide and maintain an automated, internet-based, JOC system	\$2,000,000	Incurred Cost	FSD - Program Support
4	4400001248/ 1380009	Landscape Structures, Inc.	Contract for the installation and repair of playground safety tile matting	\$3,000,000	Incurred Cost	FSD - M&O
5	4400000920/ 1120105	G A Design, Inc.	Contract to provide A/E Services	\$3,700,000	Incurred Cost	FSD - A/E
6	4400001052/ 1290042	Parsons Environment & Infrastructure Group, Inc.	Contract to conduct environmental site assessment services	\$11,000,000	Incurred Cost	OEHS
7	4400003295	Advanced Chemical Transport, Inc.	Contract for the handling and disposal of hazardous materials, hazardous waste, universal waste, e-waste and recyclable materials	\$3,550,000	Incurred Cost	OEHS
8	4400002811	Woodcraft Rangers	Contract to provide after school program/services to schools that include academic support, educational enrichment and recreational and physical activities	\$10,000,000	Incurred Cost	BTB
9	4400002812	Youth Policy Institute	Contract to provide after school program/services to schools that include academic support, educational enrichment and recreational and physical activities	\$10,000,000	Incurred Cost	BTB
10	4400003952	City Year, Inc.	Contract to implement and manage a Dropout Prevention program	\$4,000,000	Incurred Cost	Pupil Services & Attendance
11	4400001386/ 1200018	Driftwood Dairy, Inc.	Contract to supply dairy products for school cafeterias.	\$175,000,000	Incurred Cost	Food Services Division
12	4400001435/ 1100121	Goodman Food Products, Inc. DBA Don Lee Farms	Contract to supply beef products for school cafeterias	\$34,300,000	Incurred Cost	Food Services Division
13	4400003970	Let's Do Lunch, Inc. DBA Integrated Food Service	Contract to supply beef and cheese products for school cafeterias	\$36,500,000	Incurred Cost	Food Services Division
14	4400001451/ 1100124	Tyson Prepared Foods, Inc.	Contract to supply chicken for school cafeterias	\$65,850,000	Incurred Cost	Food Services Division
15	1919701	Center for Autism and Related Services (CARS)	Contract to provide services to students with special education needs (NPA)	\$8,000,000	Incurred Cost	Division of Special Education
16	1922101	Inclusive Education and Community Partnership, Inc.	Contract to provide services to students with special education needs (NPA)	\$12,000,000	Incurred Cost	Division of Special Education
17	1923801	McRory Pediatric Services, Inc.	Contract to provide services to students with special education needs (NPA)	\$10,000,000	Incurred Cost	Division of Special Education
18	4400002912	Amplify Education	Contract to provide foundational reading skills	\$14,186,706	Incurred Cost	Division of Instruction
19	4400003919	McGrath Rent Corp.	Contract to supply DSA Approved Modular Relocatable Building	\$9,000,000	Incurred Cost	FSD-Asset Management
20	4400005038	Masters	Contract to replace HVAC at Parthenia Elementary School	\$3,159,542	Incurred Cost	FSD-Project Exe
21	4400003704	Vector Resources	Contract to provide Network Equipment and Related Services	\$10,000,000	Incurred Cost	ITD
22	4400005061	Ehrlich Yanai Rhee	AE AM STD#1720015 Burroughs MS Comp MOD	\$8,666,773	Incurred Cost	FSD-Asset Management
23	4400003328	Geromimo Concrete	Agreement to provide JOC Gen Contract Services	\$8,525,000	Incurred Cost	FSD-Project Exe
24	4400002178	Jam Corporation	Contract for the installation of WLAN/LAN systems	\$5,675,000	Incurred Cost	FSD-Project Exe
25	4400003540	AAA Solar	Agreement to provide services under E-rate LAN Equipment Package3 3	\$2,721,108	Incurred Cost	ITD
26	4400002241	Speech Language & Educational Associates	Contract to provide mandated special education services to preschool children enrolled in the Head Start program	\$3,981,000	Incurred Cost	Division of Special Education
27	4400002780	A World Fit for Kids	Contract to provide after school program/services to schools	\$10,000,000	Incurred Cost	BTB

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28	4400002814	Good Sports Plus LTD DBA ARC	Contract to provide after school program/services to schools	\$10,000,000	Incurred Cost	BTB
29	4400004161	Ian Thomas Group	Contract for the improvement of Monroe HS Science Laboratory	\$1,769,603	Incurred Cost	FSD-Project Exe
30	4400003190	Beta Investments and Contracts, Inc.	Contract for the replacement of HVAC Equipment	\$3,400,884	Incurred Cost	FSD-Project Exe
31	4400000312	Group Delta	Contract to provide material testing services	\$9,000,000	Incurred Cost	FSD-Project Exe
32	4400005441	A&B Construction	Contract for the replacement of boilers at Fairfax HS	\$9,948,000	Incurred Cost	FSD-Project Exe
33	N/A	Early Payment Discounts	Review of the efficiency and effectiveness of District's systems and processes for taking early payment discounts	N/A	Special Review	Accounts Payable
34	N/A	Low Value Purchase Orders Review	Review of the FSD's low value purchase orders to determine if purchases were performed in accordance with FSD policies and procedures.	N/A	Special Review	FSD
35	N/A	Will Call Pick Up Review	Review of purchase orders with "will call" pick ups specified to determine if the purchased items were installed at the District's sites.	N/A	Special Review	FSD
36	N/A	Clinic & Wellness Center Operations Review	Review of the efficiency and effectiveness of District's staff and contracted agencies programs and operations of District's clinics and wellness centers.	N/A	Special Review	Student Health & Human Services
37	N/A	Developer Fee Program	the audit will determine if the District has collected the appropriate amount of developer fees for all new commercial/industrial and residential construction within its boundaries	N/A	Special Review	FSD
38	N/A	Area Stores Inventory Process	Audit of the warehouse management system at all Maintenance and Operations regions for compliance with purchasing, distribution and inventory control requirements.	N/A	Performance	FSD - Maintenance and Operations Branch
39	N/A	Design Review Process	Audit of the District's design review process for construction projects to determine whether the process is in compliance with the District's policies, and procedures. Conduct comparative analysis of the process with other government agencies to determine efficiency and effectiveness.	N/A	Performance	FSD - Asset Management Branch
40	N/A	Fuel Inventory	Audit the District's fuel inventory to determine whether fuel inventories were properly tracked, dispensed, charged, reconciled and accounted for.	N/A	Performance	Transportation Services Division
41	N/A	Privacy Impact Assessment	Audit the District's Privacy Impact Assessment (PIA) to determine (i) What Personally Identifiable Information is being collected; (ii) Why Personally Identifiable information is being collected; and (iii) How the information will be collected, used, accessed, shared, safeguarded and stored.	N/A	Performance	General Counsel
42	N/A	Ethics Office	Review the scope and duties of the Ethics Office and compare them to the scope and duties of other ethics offices administered by other school districts and local government agencies.	N/A	Performance	General Counsel
43	N/A	Financial Oversight of Schools	Conduct an audit to determine whether Financial Managers are providing sufficient oversight in a timely manner over financial activities at schools related to student body finances and budget, payroll records and mandated state and federal tax reports, student body inventories, imprest accounts, and cash collections.	N/A	Performance	Accounting and Disbursements
44	N/A	Procurement Card	Conduct an audit to determine whether (i) Procurement Card transactions were approved by the approving officials, (ii) reconciliations were performed by the cardholder and approved by the approving official, and (iii) supporting documentation was on file for all transactions.	N/A	Performance	FSD; General Counsel; ITD; Division of Instruction; PSD
45	N/A	Teacher Retention Rate	Identify teacher retention rates among various school districts and examine what measures are adopted by the districts that enjoy high retention and low turnover rates among teachers. The review will also identify methods for improving teacher job satisfaction and reducing turnover rates to help minimize the cost of hiring and training inexperienced teachers to replace teachers that leave.	N/A	Review	Human Resources
46	N/A	Aspiring Principals Training Program	This audit will determine the efficiency and effectiveness of the Aspiring Principal's Training Program to determine if the program is achieving the intended results.	N/A	Performance	Human Resources
47	N/A	School Audits	This series of audits will support the District in its oversight and monitoring efforts over District schools, including both traditional and charter schools. Charter schools will be selected in consultation with the Charter Schools Division (CSD). Part of the work in this area may include examining (i) financial operations at school sites, (ii) management of student body funds, imprest funds, and procurement card transactions, (iii) compliance with the terms and conditions of charter agreements, and (iv) compliance with District policies and procedures.	N/A	Performance	Charter Schools Div.
48	N/A	Student Records	Audit of the data and Accountability office to determine whether existing controls are adequate and are operating as intended over the recording and maintenance of student graduation records.	N/A	Performance	Data & Accountability

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49	N/A	Employee Training and Professional Development Program	Audit of the volume of training currently provided to school-based employees to supplement the need for qualified employees to fill vacancies due to attrition, resignation or termination, and whether such programs are effective and reaching desired goals.	N/A	Performance	Personnel Commission
50	N/A	Pregnant Minor Schools and Opportunity Schools	The audit will assess whether the District is providing a program that addresses the individual needs of at-risk students and provides alternative pathways to graduation for students whose needs cannot be met in a traditional school setting. The audit will also determine whether the students enrolled in the program complete the requirements for a high school diploma and are career and college ready.	N/A	Performance	Educational Options
51	N/A	Title I, Part A Process	The audit will determine the effectiveness of the application process and review the allocation and payment of costs to administer the program.	N/A	Performance	Federal and State Education Programs
52	N/A	Instructional Technology Initiative	Conduct an audit of the ITI program to determine whether the process for allocation of funds to schools is being followed and the funds/equipment allocated to schools under the program were used for their intended purposes.	N/A	Performance	Division of Instruction
53	N/A	Facilities Environmental Technical Unit (FETU)	Technical Evaluation of FETU compliance with EPA asbestos-related laws including AHERA and ASHARA requirements on asbestos monitoring, inspection, and asbestos removal work.	N/A	Tech Eval	FSD-FETU
54	N/A	Non-DSA Certified Portable Buildings	Technical Evaluation of the District's efforts to certify the non-DSA portable buildings including RHU portable removal/replacement projects.	N/A	Tech Eval	FSD
55	N/A	Constructability Review Process	Review of FSD Constructability Review Process	N/A	Tech Eval	FSD
56	1610028	Enterprise Construction Inc.	Technical Evaluation of the stadium renovation at Jordan HS	\$5,525,000	Tech Eval	FSD
57	4400003864/ 1510048	Pimer Construction Co.	Technical Evaluation of the Food Service Upgrades at 93rd St. ES	\$7,438,000	Tech Eval	FSD
58	4400005072/ 1610055	Geronimo Concrete Inc.	Technical Evaluation of the Asphaltic Concrete Resurfacing and Boys & Girls Restrooms Upgrade at Palms Middle School	\$2,789,953	Tech Eval	FSD
59	TBD	Pre-Award Audits	Pre-award audits performed as requested by Facilities Contracts or Procurement. These audits are performed to determine the reasonableness of the rates that contractors/vendors are proposing for LAUSD projects. The audited rates are used to negotiate contracts for work to be performed for LAUSD.	TBD	Pre-Award	PSD/ FSD
60	TBD	Change Order Audits	Change order audits performed upon FSD requests for negotiated change orders over \$500,000 to determine if the negotiated amount is adequately supported and in accordance with the contract's provisions.	TBD	Change Order	FSD
GRAND TOTAL				\$543,742,580		

Know about fraud, waste or abuse?

Tell us about it.

Maybe you are a School District Employee, or maybe you are a private citizen. Either way, you are a taxpayer.

Maybe you know something about fraud, or waste, or some other type of abuse in the School District.

The Office of the Inspector General has a hotline for you to call. You can also write to us.

If you wish, we will keep your identity confidential. You can remain anonymous, if you prefer. And you are protected by law from reprisal by your employer.

Call the hotline:

(213) 241-7778
Or
(866) LAUSD-OIG
(866) 528-7364

Write to us:

Fraud Hotline Center
333 S. Beaudry Ave., 12th Floor
Los Angeles, CA 90017

Website:

<http://achieve.lausd.net/oig>