

LOS ANGELES COMMUNITY COLLEGE DISTRICT  
INTERNAL AUDIT DEPARTMENT  
AUDIT PLAN  
FISCAL YEAR 2013-14

	<b>Audit Area</b>	<b>Location</b>	<b>Scheduled Quarter Fiscal Year</b>	<b>Budgeted Hours</b>	<b>Available Hours</b>
1	Special Investigation	Districtwide & Bond		260	1,820
2	Cash Control	District Office	First Quarter	120	1,560
3	Foundation Audit	Southwest, Harbor, Valley, East, West, Mission		1,440	1,440
4	Special Investigation	Districtwide & Bond		240	2,150
5	Foundation Audit	East, City & District	Second Quarter	600	1,910
6	Procurement Audit	East, Valley, Harbor,		1170	1,310
7	Special Request	Districtwide		140	140
8	Special Investigation	Districtwide		240	2,150
9	Procurement Audit	City, West, Pierce, Mission & Trade		1,550	1,910
10	Special Request	Districtwide	Third Quarter	60	360
11	Corrective Action Plan implementation Review External Audit Reports	Districtwide		300	300
12	Special Investigation	Districtwide		240	2,150
13	Procurement Audit	District Office & Southwest		960	1,910
15	Special Request	Districtwide	Fourth Quarter	350	950
16	Corrective Action Plan implementation Review External Audit Reports	Districtwide		600	600
<b>Total Estimated &amp; Budgeted Hours</b>				<b>8,270</b>	
<b>Total Actual Hours Available</b>				<b>6,110</b>	
<b>Unallocated Hours</b>				<b>2,160</b>	

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Description			Hours
<b>Allocation of the Unallocated Hours</b>			<b>2,160</b>
<b>Filling of Senior Auditor position for a start date of October 1, 2013</b>	<b>Hour to be made available</b>	<b>(130 hr. per month)</b>	<b>1,170</b>
<b>Filling of Auditor position with a start date of October 1, 2013</b>	<b>Hour to be made available</b>	<b>(110 hr. per month)</b>	<b>990</b>
<b>Unallocated Hours ( revised with the additional of the Auditor and Senior)</b>			<b>2,160</b>
<b>Available hours are calculated as follows:</b>			
1st quarter: 1820 budgeted hours available: 1560 Auditors hours (130 hours available per month per Auditor; four Auditors) 260 hours for Director			
2nd, 3rd & 4th quarter: 2150 budgeted hours available: 1560 Auditors hours and 330 Senior Auditor hours (130 hours available per month per auditor; four auditors and 110 hours available per month for the senior auditor), 260 hours for Director			
<b>The addition of an Auditor and a Senior Auditor will help the Department meet 100% of the scheduled audit plan. The plan is to complete one audit area (Procurement) for the fiscal year 2013-14.</b>			

**Los Angeles Community College District**  
**Internal Audit Department**  
**Future Audits**  
**September 11, 2013**

	<b>Audit Area</b>
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|----|----------------------------------|
| 1  | Admission and Records            |
| 2  | Associate Student Organization   |
| 3  | Athletic Department              |
| 4  | Bookstore                        |
| 5  | Cafeteria                        |
| 6  | Categorical Program              |
| 7  | Child Development Center         |
| 8  | Counseling Department            |
| 9  | District Business Department     |
| 10 | Facilities Department            |
| 11 | Financial Aid                    |
| 12 | Grade Change                     |
| 13 | Human Resources                  |
| 14 | Information Technology           |
| 15 | Positive Attendance              |
| 16 | Specially Funded Program         |
| 17 | Workforce Development Department |