



Los Angeles Community Colleges

City • East • Harbor • Mission • Pierce • Southwest • Trade-Technical • Valley • West

**INTERNAL AUDIT DEPARTMENT  
AUDIT PLAN**

<b>FISCAL YEAR 2008/2009</b>							
	<b>Audit Area</b>	<b>Risk Rate</b>	<b>Location</b>	<b>Schd Quarter Fiscal Year</b>	<b>Budgeted Hours</b>	<b># of Auditors</b>	<b>Comments</b>
1	Payroll audit	H	District wide	1st & 2nd quarters 2008/2009	2,800	4	
2	One special project each quarter if necessary or for special fraud request				80	2	
3	Grants/Specially Funded Program	H	All Colleges	2nd & 3rd quarters 2008/2009	840	4	
4	One special project each quarter if necessary or for special fraud request				80	2	
5	Bookstore	H	All Colleges	2nd & 3rd quarters 2008/2009	840	4	
6	One special project each quarter if necessary or for special fraud request				80	2	
7	Cash Collection	H	District wide	3rd & 4th quarters 2008/2009	2,000	4	
8	One special project each quarter if necessary or for special fraud request				80	2	
<b>TOTAL ESTIMATED HOURS</b>					<b>6,800</b>		