

**LOS ANGELES COMMUNITY COLLEGE DISTRICT
INTERNAL AUDIT DEPARTMENT
AUDIT PLAN FISCAL YEAR 2011/2012**

FISCAL YEAR 2011/2012

	Audit Area	Risk Rate	Location	Date Started	TIME budgeted	TOTAL AVAILABLE HOURS	Notes	Balance Col. G - Col. F
1	Specially Funded Program Account Receivables	H	Districtwide	Sep-2010	40	4679	A	4639
2	Cal Card Corrective Action Plan	H	Districtwide	Nov-2010	280	4639	B	4359
3	Payroll Corrective Action Plan	H	Districtwide	Dec-2010	370	4359	B	3989
4	Community Service Corrective Action Plan	H	Seven Colleges	Feb-2011	240	3989	B	3749
5	Specially Funded & Categorical Corrective Action Plan	H	All Nine Colleges	Feb-2011	320	3749	B	3429
6	Athletic Department Corrective Action Plan	H	Southwest College	Feb-2011	145	3429	B	3284
7	Cash Control	H	Districtwide	Sep-2011	2290	3284	B	994
8	Special Request		Districtwide	Ongoing	1240	994	B	-246
9	Whistleblower Hotline Investigation		Districtwide	Ongoing	1870	-246	B	-2116
TOTAL					6,795		C	-2,116
NOTES:								
A.	4,679 hours was attributed as follows: a total 1,527 hours available for each Auditor for audit purpose plus 1,625 for the director. A total of 246 days are available in the fiscal year 2011/2012; this amount is reduced by 16 1/2 days of holidays, 10 days of vacations, 6 days of sick, and 10 days of training and other non audit processes. The director hours negated the 6 days of sick and allocated time over the regular 7.5 hours work day.							
B.	The Total available hour minus the hours allocated for the specific project/audits							
C.	Unfunded hours (Projected audit Hours for the Auditor as of November 1, 2011 1,145, thereby reducing the unbudgeted hours to 971)							