

5. ANNUAL INTERNAL AUDIT PLAN FOR 2014-2015

DALLAS COUNTY COMMUNITY COLLEGE DISTRICT

Internal Audit Department

Plan for the Year Ending August 31, 2015

<u>Audit Staff</u>	<u>Degree/ Certification</u>	<u>Title</u>	<u>Starting Date</u>
Godinez, Rafael	BBA, CPA	Director	June 1988
Styvoky, Paul	BS, CISA, ITIL	IT Auditor	August 2010
Malone, Antanette	BBA	Auditor II	September 2014
Griffin, Svetlana	BBA	Auditor I	September 2014
Jackson, Carla	MS, BBA	Grant Compliance	July 2012
Total Available Days		1,305	100%
Less Non-Audit Days:			
	Vacation	81	6%
	Holidays	90	7%
	Sick Days	60	5%
	Other	40	3%
	Supervision & Administration	<u>197</u>	15%
	Total Non-Audit Days	<u>468</u>	36%
Net Audit Days Available		837	64%
	Grant Compliance Monitoring	209	
	Reserved for Special Requests	<u>28</u>	2%
Net Planned Audit Days		<u>600</u>	46%

Planned Audit

<u>Audit Number</u>	<u>Description</u>	<u>Estimated Man-days</u>
2015-01	ASSISTANCE TO MCCONNELL & JONES LLP Audits in conjunction with the financial and A-133 reviews. <ul style="list-style-type: none">- Federal Programs/Financial Aid- Disbursement: General- Disbursement: Payroll- Other Requests	20 10 10 10
2015-02	FOLLOW-UP ON PREVIOUS AUDITS Review status of implementation of prior audit recommendations.	10
2015-03	CASH AND IMPREST FUNDS Review and test controls over cash on hand accounts and compliance with business procedures.	15
2015-04	PHYSICAL ASSETS INVENTORY OBSERVATION Observe and test physical inventory and procedures pertaining to changes in inventory records.	25
2015-05	EMPLOYEE TRAVEL EXPENSES Audit of travel expense reports for compliance with District policies.	25
2015-06	RICHLAND COLLEGIATE HIGH SCHOOL Audit for compliance with Texas Education Agency attendance verification requirements.	20
2015-07	FOUNDATION SCHOLARSHIPS Audit for compliance with provisions of various scholarships administered by the Foundation.	35

<u>Audit Number</u>	<u>Description</u>	<u>Estimated Man-days</u>
2015-08	TUITION WAIVERS Audit of compliance with provisions of waivers authorized by the State and District policy.	30
2015-09	HUMAN RESOURCE GUIDELINES COMPLIANCE Testing for compliance with posted minimum requirements per job descriptions throughout various locations.	30
2015-10	GASOLINE CHARGE CARDS Audit for compliance with District guidelines for the use of gasoline cards and analysis of charges.	30
2015-11	HOME DEPOT/LOWES CHARGE CARDS Audit for compliance with District guidelines for the use of these charge cards and analysis of charges	35
2015-12	DISTRICT VAN UTILIZATION Audit for compliance with District guidelines for the use of District owned vans.	30
2015-13	CHILDREN'S LABORATORY SCHOOL - EASTFIELD Audit of the enrollment revenues and expenses of the daytime and nighttime programs of the center.	30
2015-14	STUDENT TRAVEL EXPENSES Audit for compliance with District guidelines for incurring travel expenses on behalf of student activities.	35

<u>Audit Number</u>	<u>Description</u>	<u>Estimated Man-days</u>
2015-15	AUTO BODY AND AUTO TECHNOLOGY - EASTFIELD Audit of departmental and educational expenses of the auto body and technology program.	30
2015-16	IT GENERAL CONTROLS REVIEW - DSC Audit of general controls and environment of the information technology operations.	25
2015-17	REVIEW OF NEW VENDOR ACH PAYMENT SYSTEM Monitor the system development process, audit of controls, and testing of system prior to implementation.	25
2015-18	FUND 13 ACCOUNTING – PAYROLL TIME & EFFORT Audit of compliance with OMB guidelines for recording and reporting of time allocation between grants.	30
2015-19	GRANT AUDIT – UPWARD BOUND – NORTH LAKE Audit for compliance with OMB guidelines and grant provisions.	30
2015-20	GRANT AUDIT – UPWARD BOUND – RICHLAND Audit for compliance with OMB guidelines and grant provisions.	30
2015-21	GRANT AUDIT – SMALL BUSINESS ADMINISTRATION Audit for compliance with OMB guidelines and grant provisions including sup-recipients.	30
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