



This workplan update provides information on the Office of Internal Audit activities from July 1, 2022 through September 30, 2022. This includes any audit reports issued during this period, the status of current audit projects, and a list of planned audits not yet started.

**Board of Education  
Office of Internal Audit  
FY23 Q1 Work Plan Update**

# BALTIMORE COUNTY PUBLIC SCHOOLS

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Office of Internal Audit  
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Chief Auditor

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TO: Members of the Audit Committee

FROM: Andrea Barr, Chief Auditor

DATE: October 18, 2022

SUBJECT: Office of Internal Audit – FY23 Quarter 1 update

This FY23 first quarter update provides information on the Office of Internal Audit activities from July 1, 2022 through September 30, 2022. This includes any audit reports issued during this period, the status of current audit projects, and a list of planned audits not yet started.

The start and completion for each audit project is an estimate because future circumstances may delay project begin dates and report issuance dates, such as:

- delays in receiving data for review,
- the number and nature of findings that require further evaluation, and
- additional discussions with management to demonstrate the validity of our findings and recommendations for improvement are necessary.

Additionally, as we progress with the update and refinement of the entity-wide risk assessment, some projects may become more critical to complete than others, creating a shift in project prioritization. Consequently, project start, and end dates become revised based on the revised prioritization of planned projects and the need to complete unplanned projects.

Unforeseen circumstances created a delay in our ability to post our audit reports to our web page, however, we plan to resume this practice as soon as possible. We do provide regular updates related to our projects at each Audit Committee meeting and are happy to respond to any questions that you may have at any time throughout the year related to our audit activities.

Also, please be aware that we issued a report under a separate cover related to the administration of the fraud, waste, and abuse hotline and the investigations that were completed in the FY23 first quarter.

The Office of Internal Audit would like to extend its gratitude and appreciation to the Board, the Audit committee, the Superintendent and his cabinet, and members of BCPS management and staff for providing cooperation and input into the development of our risk-based audit plan and for supporting the general mission of the office throughout the year.

## Plan Summary

<b>Work Plan Approval</b>	Annually, the Office of Internal Audit submits its strategic work plan to the Board of Education of Baltimore County Audit Committee for its review and approval.	<b>Delivery of Services</b>	The Office of Internal Audit will maintain the Audit Services Unit and the Investigative Unit in the delivery of its services to the Board and school system.
<b>Vision and Mission</b>	The Office of Internal Audit developed its vision and mission to ensure alignment with the Board and school system’s objectives.	<b>Non-Salary Budget Request</b>	The Office of Internal Audit FY23 non-salary budget is \$50,679. A similar non-salary budget request is anticipated for FY24.
<b>Goals and Strategies</b>	The Office of Internal Audit will continue to focus on its goals of integrity, quality, and efficiency.	<b>Meetings</b>	The Office of Internal Audit routinely meets with stakeholders to provide project status updates and other relevant information.
<b>Available Resource Hours</b>	The Office of Internal Audit has a total of 15,285 available resource hours in FY23 and is projected to have 15,360 in FY24.		

<b>FY23 Office of Internal Audit Workplan</b>				<b>Status as of 9/30/22</b>
<b>FY23 Fraud, Waste, and Abuse Hotline Administration:</b> The Office of Internal Audit will continue to administer the fraud hotline and investigate any allegations related to fraud, waste, and abuse to ensure a culture of integrity, quality, and effectiveness.				Refer to separate report issued as of September 30, 2022.
<b>FY23 Internal Audit Projects by Division</b>				
<b>OVERALL OBJECTIVE FOR ALL FY23 PROJECTS:</b> To review the objectives, risks and controls related to the Audit Focus areas. Specific audit objectives will be determined during the planning phase of each project.				
#	Entity	Audit Focus Area	Risk Level	
<b>Division of Chief of Staff</b>				No audits planned in FY23
<b>Division of Fiscal Services</b>				
1 <sup>1</sup>	Office of Payroll	Audit of Summer Payroll	H	Reporting
2	Office of Purchasing	Contracts, agreements, and leases	M	Planning
<b>Division of Curriculum and Instruction</b>				
3	Office of ESOL & World Languages	ESOL new immigrant registration/enrollment	H	Fieldwork
4	Office of Career & Technical Education & Fine Arts	CTE accreditation	H	Not started
5	Office of Educational Opportunities	Homeschool program	L	Fieldwork
6	Office of Educational Opportunities	Magnet program admissions process	M	Report issued on September 30, 2022
7	Office of Special Education	Special Education dispute resolution	H	Not started
8	Office of Social and Emotional Support	Student enrollment/registration process and related professional development	H	Planning
9	Office of Health Services	Programs and services to prevent/mitigate health barriers to learn	M	Not started
10	Office of Pupil Personnel Services and Responsive Student Programming	Student residency and shared domicile processes	M	Fieldwork

<sup>1</sup> Denotes FY22 Carryover Project

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<b>#</b>	<b>Entity</b>	<b>Audit Focus Area</b>	<b>Risk Level</b>	
<b>Division of Human Resources</b>				
11	Office of Staffing	Recruitment, hiring, and retention processes for certificated staff	H	Planning
12	Office of Temporary Services	Hiring processes for temporary employees: Summer Program and Substitutes	H	Not started
13	Office of Certification	MSDE certification process	H	Planning
14	Office of Benefits, Leaves, and Retirements	Employee wellness programs	L	Planning
15	Office of Equal Employment Opportunity	Discrimination claims process and ADA accommodations	H	Not started
<b>Division of Information Technology</b>				
16 <sup>2</sup>	Department of Network Support Services	IT security	H	Fieldwork
17	Department of Instructional Technology	Maintenance of student data (applications and reporting)	H	Planning
18	Information Security Officer	Oversee the cloud environment and SAS applications	H	Not started
<b>Deputy Superintendent</b>				
19	Office of School Safety	SRO program	L	Fieldwork
20	Office of School Safety	School safety measure programs	M	Not started
21	Office of Facilities Construction and Improvement	Change Orders: Consultants, Construction Managers, and Contractors	M	Not started
22	Office of Transportation	Bus routes	H	Not started
<b>Office of Law</b>				
23 <sup>2</sup>	Office of Law	Records Management	H	Report issued on August 22, 2022
<b>FY23 General Office Responsibilities:</b> The Office of Internal Audit will continue to complete required general office responsibilities such as: implement a new cloud-based software application, Teammate+, as well as attend regularly scheduled meetings and relevant staff development activities.				Ongoing

<sup>2</sup> Denotes FY22 Carryover Project