



**Board of Education
Office of Internal Audit
FY24-27 Work Plan**

The proposed audit projects and other audit activities continue to be ambitious. We designed this work plan to address what we consider to be risk areas, while limiting the scope of work to what we can realistically accomplish with the available staff resources.

Table of Contents

Plan Summary.....	2
Overview.....	3
Annual Work Plan Preparation.....	3
General Scope of Work.....	4
Proposed Audit Projects and Other Audit Activities.....	4
Communication.....	7
Attachment A: FY25-27 Proposed Audit Projects.....	8
Attachment B: FY24 Meeting Schedule.....	13

Plan Summary

Work Plan Approval	Annually, the Office of Internal Audit submits its work plan to the Board of Education of Baltimore County and the Audit Committee for its review and approval.	Delivery of Services	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.
Vision and Mission	The Office of Internal Audit developed its vision and mission to ensure alignment with the Board and school system's objectives.	Non-Salary Budget Request	The proposed Office of Internal Audit FY24 non-salary budget is \$49,779. A similar non-salary budget request is anticipated for FY25.
Goals and Strategies	The Office of Internal Audit will continue to focus on its goals of integrity, quality, and efficiency.	Meetings	The Office of Internal Audit routinely meets with stakeholders to provide project status updates and other relevant information.
Available Resource Hours	The Office of Internal Audit has a total of 15,285 available resource hours in FY24 and is projected to have 15,285 in FY25.		

Overview

Our risk-based audit plan is a multi-year plan that will allow us to focus our limited resources on audit activities that will provide recommendations to help mitigate identified risks to enhance efficiency, effectiveness, reduce costs, and improve the quality of services. Additionally, a risk-based audit plan is fluid so that emerging risks and unplanned projects that require immediate attention can be addressed.

Our audit plan development will be an ongoing process that we will continue to refine, and update, based on a variety of input from internal and external sources, the examination of Board and BCPS activities and data, and the continued assessment of risk factors. This approach results in a list of diverse offices, programs, and activities that we will examine to determine the operational effectiveness and efficiency and compliance with laws, regulations, policy, and program requirements.

Annual Work Plan Preparation

As we continue to update our risk assessment results to develop a list of potential audits, reviews, and data analysis, we consider input from a variety of sources:

- assessments of operations and controls in previous internal and external reports.
- executive leadership that includes the Board, Audit Committee, the Superintendent and his cabinet, BCPS management and staff, as well as external auditors and agencies.
- other factors such as current events, financial conditions, and risks identified in other government audits that could emerge in BCPS.

Our office identified and prioritized potential audits and other projects using a risk-based approach by assessing various BCPS functions, examining information, conducting interviews of relevant personnel, and considering a variety of factors. Accordingly, risk factors¹ are assessed through the review of multiple criteria, that include, but are not limited to:

- Significant changes within BCPS
- Time since the last audit of an area
- Complexity of department's program or activity
- Compliance and regulations
- Management accountability
- Quality of internal control systems
- Emerging risk areas

After we finalize our audit plan, new information may be brought to our attention or unanticipated events may occur that cause the initiatives, priorities, and risks within BCPS to change. The flexible nature of our audit plan as a living document provides the discretion to modify projects when it is in the best interest of the Board and BCPS.

¹ We will continue to periodically evaluate and modify risk factors as needed.

General Scope of Work

The general scope of work of the Office of Internal Audit is to determine whether the school system's control and governance processes, as designed and represented by management, are adequate and functioning in a manner to ensure:

1. Risks are identified and addressed.
2. Financial, managerial, and operational data is accurate, reliable, and timely.
3. Compliance with policies, standards, procedures, applicable laws, and regulations is achieved.
4. Resources are acquired economically, used effectively, and adequately protected.
5. BCPS programs, plans, and objectives are achieved.
6. Quality and continuous improvement are fostered in the school system's control processes.
7. Legislative or regulatory issues affecting the school system are recognized and addressed properly.

Proposed FY24 Audit Projects and Other Audit Activities

We designed our work plan to address what we consider to be risk areas, while limiting the scope of work to what can be realistically accomplished with the available resource hours. In FY24 we plan to accomplish several audit activities:

- Administer the fraud hotline and investigate any allegations related to fraud, waste, and abuse.
- Complete prior year carryover projects², audit follow-ups, special requests, and unplanned audit activities.
- Complete at least twenty-four risk-based audits: fourteen are high risk, seven medium risk, and three low risk.
- Complete general office responsibilities.

Our FY24 projects are listed in the charts on pages 5-6 and **Attachment A** lists our FY25-27 proposed projects.

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.

² There were four FY23 carryover projects: CTE accreditation, Special Education Dispute Resolution, Construction Change Orders, and Bus Contract Management.

FY24 Fraud, Waste, and Abuse Hotline Administration: 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.

FY24 Internal Audit Projects by Division

OVERALL OBJECTIVE FOR ALL FY24 PROJECTS: 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
Division of Chief of Staff – No planned audits for FY24			
Division of Fiscal Services			
1	Office of Purchasing	Vendor relations and MBE/SBE programs	L
2	Office of Payroll	W-2, payroll taxes, deductions and wage attachments	H
3	Office of Accounting and Financial Reporting	Grants accounting and compliance	H
Division of Curriculum and Instruction			
4	Office of English Language Arts PreK-12	ELA digital resources	M
5 ³	Office of Career & Technical Education & Fine Arts	CTE accreditation	H
6	Office of ESOL & World Languages	Title II and III	M
7	Office of Science, Health & Physical Education	Health and PE curricular programs and assessments	H
8	Office of Science, Health & Physical Education	Science programs and risk mitigation	M
9	Office of Advanced Academics GT	Advanced academics eligibility	M
10 ³	Office of Special Education – Compliance	Special Education dispute resolution	H
11	Office of Special Education - Birth to 5 and Child Find	Infants and Toddlers Program and Community-based instruction	H
12	Office of Special Education - DSE Placement	Special Education Transportation services (ride time)	H
13	Office of School Climate	Extended suspensions/expulsions	H
14	Office of Psychological Services	Eligibility of psychological services for students under Section 504 and IDEA	H
15	Department of Research, Accountability and Assessment	Strategic Plan management	M
16	Office of Educational Opportunities	Online elearning opportunities	H

FY24 Internal Audit Projects by Division			
OVERALL OBJECTIVE FOR ALL FY24 PROJECTS: 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
Division of Human Resources			
17	Office of Benefits, Leaves, and Retirements	Separation/Termination (COBRA)	H
18	Office of Temporary Services	Hiring processes for temporary employees: Summer Program and Substitutes	H
19	Office of Equal Employment Opportunity	Discrimination claims process and ADA accommodations	H
20	Office of Investigations and Records Management (includes Fingerprinting)	Criminal background checks and fingerprinting	M
21	Department of Employee Training and Development - Technology Training and Compliance Management	Safe Schools, the online compliance management system	H
Division of Information Technology			
22	Department of Technology Support Services	Help Desk and repair shop services	L
Deputy Superintendent			
23	Office of School Safety	Sex Offenders	H
24	Office of School Safety	School safety measure programs	M
25	Office of Strategic Planning	Educational Facilities Master Plan process	H
26 ³	Office of Facilities Construction and Improvement	Change Orders: Consultants, Construction Managers, and Contractors	M
27 ³	Office of Transportation	Bus contractor management	H
Office of Law			
28	Office of Law	PIA requests	L

FY24 General Office Responsibilities: The Office of Internal Audit will continue to complete required general office responsibilities such as: maintain software applications, as well as attend regularly scheduled meetings and relevant staff development activities.

³ Denotes FY23 Carryover Project

Communication

The Office of Internal Audit communicates routinely⁴ with a variety of stakeholders:

1. Monthly meetings

- Audit Committee⁵
- Superintendent
- General Counsel
- Chief Human Resource Officer
- Chief Financial Officer

2. Upon request meetings

- Board of Education
- Various external agencies
- Presentations for school system employees

3. Reports

A. Work Plan updates

- Work-plan status updates are provided to the Board, Audit Committee, and the Superintendent quarterly.

B. Audit reports

- Sent to auditee/auditee supervisor/copied to Superintendent and other appropriate recipients.
- Posted on Office of Internal Audit website.
- Provides operational management with findings and recommendations.

C. Fraud Examination Reports

- Sent to Superintendent/General Counsel/Chief Human Resource Officer.
- Sent to each Board member once the Division of Human Resources and the Office of Law have notified the Office of Internal Audit when all levels of employee appeals have been exhausted.

⁴ Please see **Attachment B** for the FY24 meeting schedule.

⁵ No meetings are held in July, August, or December

Attachment A: FY25-27 Proposed Audit Projects

FY25 - FY27 Proposed Internal Audit Projects by Division						
#	Entity	Audit Focus Area	Risk Level	FY25	FY26	FY27
Division of Chief of Staff						
1	Office of Copy and Print Services	Copy and print services	L			X
2	Office of Employee and Student Hearings	Discipline recommendations, employee matters, non-disciplinary student appeals and miscellaneous appeals/disputes.	H		X	
3	Office of Employee and Student Hearings	Student cases	M	X		
4	Department of Staff Relations and Employee Performance Management	Master agreement negotiations	M			X
Division of Fiscal Services						
5	Office of Purchasing	Print management program	L		X	
6	Office of Accounting and Financial Reporting	Accounts payable (vendor payments and 1099s)	M		X	
7	Office of Accounting and Financial Reporting	General accounting operations	L			X
8	Office of Accounting and Financial Reporting	Accounts receivable and billing	L	X		
9	Office of Payroll	Payroll processing: Salary employees	H	X		
10	Office of Payroll	Payroll processing: Miscellaneous and Supplemental Payrolls	H		X	
11	Office of Payroll	Employee leave usage maintenance	M			X
12	Office of Payroll	Payroll system access	M			X
13	Office of Payroll	Payroll processing: Hourly employees	H	X		
14	Office of Payroll	Payroll reconciliations/errors	M		X	
Division of Curriculum and Instruction						
15	Office of English Language Arts PreK-12	Elementary and secondary language arts curriculum.	H	X		
16	Office of English Language Arts PreK-12	Curriculum based assessments	H		X	
17	Office of ESOL & World Languages	Foreign Exchange Student Program	H	X		
18	Office of Science, Health & Physical Education	Science curriculum	H			X

FY25 - FY27 Proposed Internal Audit Projects by Division

#	Entity	Audit Focus Area	Risk Level	FY25	FY26	FY27
19	Office of Science, Health & Physical Education	Health education programs	H		X	
20	Office of Career & Technical Education & Fine Arts	CTE programs	H			X
21	Office of Career & Technical Education & Fine Arts	Music and Dance programs grant compliance	H			X
22	Office of Career & Technical Education & Fine Arts	Music and Dance programs equipment, materials and facilities	H	X		
23	Office of College & Career Readiness	Dual-enrollment programs/early college access programs	H		X	
24	Office of College & Career Readiness	College board assessments	M			X
25	Office of Early Childhood	PreK expansion (MD Blueprint)	H	X		
26	Office of Early Childhood	Accreditation of assistants (MD Blueprint)	H		X	
27	Department of Social and Emotional Support	Trauma and Behavioral Health grant management (MD Blueprint)	H		X	
28	Department of Social and Emotional Support	Suicide preventions/interventions guidance	H			X
29	Department of Social and Emotional Support	SEL for employees and students and BHI prevention	H			X
30	Office of School Counseling	Social emotional learning and related professional development	L		X	
31	Office of School Counseling	School Counseling Core Curriculum and evaluations	M	X		
32	Office of School Counseling	Career and college readiness	L	X		
33	Office of School Climate	Climate data	M	X		
34	Office of School Social Work and Multi-Tiered System of Supports	Resources, external funding, and related professional development for mental health services	M			X
35	Office of Special Education - Placement	Non-public school facilities, private separate day schools, and residential facilities	H	X		

FY25 - FY27 Proposed Internal Audit Projects by Division

#	Entity	Audit Focus Area	Risk Level	FY25	FY26	FY27
36	Office of Special Education - Birth to 5 and Child Find	Funding sources - Part C (Infants & Toddlers) and Part B 619 (Preschool)	H	X		
37	Office of Special Education - Related Services	Training for related special education services with equipment (parent and teacher/staff)	H		X	
38	Office of Special Education - Placement	Student placements	H			X
39	Office of Special Education - Birth to 5 and Child Find	Early intervention eligibility and/or special education services for Infants and Toddlers and preschoolers.	H			X
Division of Human Resources						
40	Office of Staffing	Recruitment, hiring, and retention processes for non-certificated staff	H		X	
41	Office of Temporary Services	Contract maintenance for contractual and temporary employees	M	X		
42	Office of Position Management and Classification	Job description, classification, and position allocation management	H			X
43	Office of Benefits, Leaves, and Retirements	Benefit enrollment and administration	H		X	
44	Office of Benefits, Leaves, and Retirements	Call Center	H	X		
45	Office of Benefits, Leaves, and Retirements	Employee wellness programs	L			X
46	Office of Employee Absence & Risk Management	Family Medical Leave Act (FMLA)	H			X
47	Office of Employee Absence & Risk Management	Integrated Disability Management (IDM) program	M			X
48	Office of Employee Dispute Resolution	Employee investigations into allegations of misconduct, abuse, neglect, discrimination, sexual harassment, and employee bullying	H			X
49	Office of Employee Dispute Resolution	Termination process	M	X		

FY25 - FY27 Proposed Internal Audit Projects by Division

#	Entity	Audit Focus Area	Risk Level	FY25	FY26	FY27
50	Office of Investigations and Records Management (includes Fingerprinting)	Internal investigations	H		X	
51	Department of Employee Training and Development - Workforce Development	BCPS Educators Rising Program	M		X	
52	Department of Employee Training and Development - Technology Training and Compliance Management	Perform – the employee evaluation system	H		X	
Division of Information Technology						
53	Department of Instructional Technology	ERP Systems	M		X	
54	Department of Network Support Services	Network infrastructure	H	X		
55	Department of Network Support Services	IT security	H			X
56	Department of Technology Governance	Quality control/governance process	H	X		
57	Information Security Officer	Network security controls	H		X	
58	Information Security Officer	Endpoint Security management of BCPS remote assets	M			X
Deputy Superintendent						
59	Department of School Safety	Student/staff and visitor identification systems	L		X	
60	Department of Equity and Cultural Proficiency	Professional Learning Communities (PLC's)	M	X		
61	Office of Leadership Development - Peer Assistance and Review Program (PAR)	Teacher mentoring	L	X		
62	Office of Facilities Operations - Operations	Heating, ventilating, and air conditioning systems	M	X		
63	Office of Facilities Operations - Operations	Building services support and training	M		X	
64	Office of Facilities Operations - Logistics	Logistics Management	M		X	
65	Office of Strategic Planning	Long-range facility plans	H	X		
66	Office of Strategic Planning	Planning support for instructional program initiatives	H		X	
67	Office of Strategic Planning	Space management	H		X	

FY25 - FY27 Proposed Internal Audit Projects by Division						
#	Entity	Audit Focus Area	Risk Level	FY25	FY26	FY27
68	Office of Strategic Planning	Support development for capital projects	H			X
69	Office of Strategic Planning	Geographic Information System Management (GIS)	H	X		
70	Office of Strategic Planning	BCPS demographics	H			X
71	Office of Strategic Planning	County land use planning and growth policy	H	X		
72	Office of Strategic Planning	Special Project Requests (SPRs) and ad hoc reports	H			X
73	Office of Facilities Solutions	Facility information systems	M		X	
74	Office of Transportation	Transportation technology	H			X
75	Office of Transportation	Bus routes	H	X		
Office of Law – no planned audits for FY25-FY27						

Attachment B: FY24 Meeting Schedule

Month	Board Meetings	Audit Committee Meetings*	Office of Internal Audit Staff & Executive Leadership Meetings
July	Tuesday, July 11, 2023	NONE SCHEDULED	NONE SCHEDULED
August	Tuesday, August 8, 2023*	NONE SCHEDULED	August 2, 2023 August 18, 2023 – A&S Meeting
	Tuesday, August 22, 2023		
September	Tuesday, September 12, 2023*	Tuesday, September 19, 2023	September 6, 2023
	Tuesday, September 26, 2023		
October	Tuesday, October 10, 2023*	Tuesday, October 17, 2023	October 4, 2023
	Tuesday, October 24, 2023		
November	Tuesday, November 7, 2023*	Tuesday, November 14, 2023	November 1, 2023
	Monday, November 20, 2023		
December	Tuesday, December 5, 2023*	NONE SCHEDULED	December 6, 2023
	Tuesday, December 19, 2023		
January	Tuesday, January 9, 2024*	Tuesday, January 16, 2024	January 3, 2024
	Tuesday, January 23, 2024		
February	Tuesday, February 13, 2024*	Tuesday, February 20, 2024	February 7, 2024
	Tuesday, February 27, 2024		
March	Tuesday, March 5, 2024*	Tuesday, March 12, 2024	March 6, 2024
	Tuesday, March 19, 2024*		
April	Tuesday, April 16, 2024	Tuesday, April 9, 2024	April 3, 2024
May	Tuesday, May 7, 2024*	Tuesday, May 14, 2024	May 1, 2024
	Tuesday, May 21, 2024		
June	Tuesday, June 11, 2024*	Tuesday, June 18, 2024	June 5, 2024

* Audit Committee agenda planning will be held the day before this date. Additionally, the meeting dates scheduled January 2024 through June 2024 are subject to change.

Audit Committee Approval: May 23, 2023 13

Board Approval: July 11, 2023