The proposed audit projects and other audit activities is 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.

Board of Education
Office of Internal Audit
FY23-26 Work Plan

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Plan Summary

Work Plan Approval	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.	**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 Office of Internal Audit FY23 non-salary budget is $50,679. A similar non-salary budget request is anticipated for FY24.
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 FY23 and is projected to have 15,360 in FY24.		

Overview

In fiscal year 2022, the Office of Internal Audit conducted an entity-wide risk assessment to identify the risks that may threaten the ability of the Board and the Superintendent to accomplish the systemic goals identified in *The Compass*. 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, activities, and contracts that we will examine to determine the operational effectiveness and efficiency and compliance with laws, regulations, policy, and program or contract requirements.

Annual Work Plan Preparation

As we continue to refine and 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, as well as BCPS management and staff and 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 factors[1] 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
- Size of agency, program, or activity
- Compliance and regulations
- Management accountability
- Quality of internal control systems
- Student/employee health and safety
- Short- and long-term strategic risks
- Emerging risk areas

After we finalize our audit plan, new information may be brought to our attention. As we experienced in fiscal year 2021 and 2022, unanticipated events may occur that cause the initiatives, priorities, and risks within BCPS to change. The flexible nature of our audit plan as a

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

living document provides the discretion to modify projects when it is in the best interest of the Board and BCPS.

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 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 FY23 we will accomplish several audit activities:

- Administer the fraud hotline and investigate any allegations related to fraud, waste, and abuse.
- Complete prior year carryover projects[2], audit follow-ups, special requests, and unplanned audit activities.
- Complete at least twenty risk-based audits: eleven are high risk, six medium risk, and three low risk.
- Complete general office responsibilities.

Our FY23 projects are listed in the charts on pages 5-6 and **Attachment A** lists our FY24-26 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.

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[2] There were three FY22 carryover projects: Summer Payroll Audit, IT Security Audit, and Records Management Audit

FY23 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.

FY23 Internal Audit Projects by Division

OVERALL OBJECTIVE FOR ALL FY23 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 Audits in this division for FY23			
Division of Fiscal Services			
1[3]	Office of Payroll	Audit of Summer Payroll	H
2	Office of Purchasing	Contracts, agreements, and leases	M
Division of Curriculum and Instruction			
3	Office of ESOL & World Languages	ESOL new immigrant registration/enrollment	H
4	Office of Career & Technical Education & Fine Arts	CTE accreditation	H
5	Office of Educational Opportunities	Homeschool program	L
6	Office of Educational Opportunities	Magnet program admissions process	M
7	Office of Special Education	Special Education dispute resolution	H
8	Office of Social and Emotional Support	Student enrollment/registration process and related professional development	H
9	Office of Health Services	Programs and services to prevent/mitigate health barriers to learn	M
10	Office of Pupil Personnel Services and Responsive Student Programming	Student residency and shared domicile processes	M
Division of Human Resources			
11	Office of Staffing	Recruitment, hiring, and retention processes for certificated staff	H
12	Office of Temporary Services	Hiring processes for temporary employees: Summer Program and Substitutes	H
13	Office of Certification	MSDE certification process	H
14	Office of Benefits, Leaves, and Retirements	Employee wellness programs	L
15	Office of Equal Employment Opportunity	Discrimination claims process and ADA accommodations	H

FY23 Internal Audit Projects by Division			
OVERALL OBJECTIVE FOR ALL FY23 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 Information Technology			
16[3]	Department of Network Support Services	IT security	H
17	Department of Instructional Technology	Maintenance of student data (applications and reporting)	H
18	Information Security Officer	Oversee the cloud environment and SAS applications	H
Deputy Superintendent			
19	Office of School Safety	SRO program	L
20	Office of School Safety	School safety measure programs	M
21	Office of Facilities Construction and Improvement	Change Orders: Consultants, Construction Managers, and Contractors	M
22	Office of Transportation	Bus routes	H
Office of Law			
23[3]	Office of Law	Records Management	H

FY23 General Office Responsibilities: 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.

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[3] Denotes FY22 Carryover Project

Communication

The Office of Internal Audit communicates routinely[4] with a variety of stakeholders:

1. **Monthly meetings**
   - Audit Committee
   - 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. <u>Work Plan updates</u>

   Work-plan status updates are routinely provided to the Board, Audit Committee, and the Superintendent at various intervals during the fiscal year:
   - First Quarter
   - Mid-Year
   - Third quarter
   - Year-end Update

   B. <u>Audit reports</u>
   - 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. <u>Fraud Examination Reports</u>
   - Sent to Superintendent/General Counsel/Chief Human Resource Officer
   - Sent to each Board member when all levels of employee appeals have been exhausted.

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[4] Please see **Attachment B** for the FY23 meeting schedule.

Attachment A: FY24-26 Proposed Audit Projects

#	Entity	Audit Focus Area	Risk Level	FY24	FY25	FY26
FY24 - FY26 Proposed Internal Audit Projects by Division						
Division of Chief of Staff						
1	Office of Copy and Print Services	Copy and print services	L			X
2	Office of Family & Community Engagement	BCPS Student Council, parent engagement and community activities	L		X	
3	Office of Employee and Student Hearings	Discipline recommendations, employee matters, non-disciplinary student appeals and miscellaneous appeals/disputes.	H			X
4	Office of Employee and Student Hearings	Student cases	M		X	
5	Department of Staff Relations and Employee Performance Management	Master agreement negotiations	M			X
Division of Fiscal Services						
6	Office of Accounting and Financial Reporting	Accounts payable (vendor payments and 1099s)	L		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 Purchasing	Print management program	L			X
10	Office of Purchasing	Vendor relations and MBE/SBE programs	L	X		
11	Office of Payroll	Payroll processing: Salary employees	H		X	
12	Office of Payroll	Payroll processing: Miscellaneous and Supplemental Payrolls	H		X	
13	Office of Payroll	W-2, payroll taxes, deductions and wage attachments	M			X
14	Office of Payroll	Employee leave usage maintenance	M			X
15	Office of Payroll	Vendor payments	M			X
16	Office of Payroll	Payroll system access	M			X
17	Office of Payroll	Payroll processing: Hourly employees	H	X		
18	Office of Payroll	Payroll reconciliations/errors	M		X	

#	Entity	Audit Focus Area	Risk Level	FY24	FY25	FY26
FY24 - FY26 Proposed Internal Audit Projects by Division						
Division of Curriculum and Instruction						
19	Office of English Language Arts PreK-12	Elementary and secondary language arts curriculum.	H		X	
20	Office of English Language Arts PreK-12	Curriculum based assessments	H		X	
21	Office of English Language Arts PreK-12	ELA digital resources	M	X		
22	Office of ESOL & World Languages	Title II and III	M	X		
23	Office of ESOL & World Languages	Foreign Exchange Student Program	H		X	
24	Office of Science, Health & Physical Education	Health and PE curricular programs and assessments	H	X		
25	Office of Science, Health & Physical Education	Science curriculum	H			X
26	Office of Science, Health & Physical Education	Health education programs	H		X	
27	Office of Science, Health & Physical Education	Science programs and risk mitigation	M	X		
28	Office of Career & Technical Education & Fine Arts	CTE programs	H			X
29	Office of Career & Technical Education & Fine Arts	Music and Dance programs grant compliance	H			X
30	Office of Career & Technical Education & Fine Arts	Music and Dance programs equipment, materials and facilities	H			X
31	Office of Advanced Academics GT	Advanced academics eligibility	M	X		
32	Office of College & Career Readiness	ESSER Grant funds management	H		X	
33	Office of College & Career Readiness	College board assessments	M			X
34	Office of Early Childhood	PreK expansion (MD Blueprint)	H		X	
35	Office of Early Childhood	Accreditation of assistants (MD Blueprint)	H		X	
36	Office of Educational Opportunities	Online elearning opportunities	M	X		
37	Office of Special Education	Special Education professional development	H	X		
38	Office of Special Education	Special Education Transportation requirements	H	X		

FY24 - FY26 Proposed Internal Audit Projects by Division						
#	Entity	Audit Focus Area	Risk Level	FY24	FY25	FY26
39	Department of Social and Emotional Support	Trauma and Behavioral Health grant management (MD Blueprint)	H		X	
40	Department of Social and Emotional Support	Suicide preventions/interventions guidance	H			X
41	Department of Social and Emotional Support	SEL for employees and students and BHI prevention	H			X
42	Office of Health Services	Health services program	M			X
43	Office of School Counseling	Social emotional learning and related professional development	L		X	
44	Office of School Counseling	School Counseling Core Curriculum and evaluations	L			X
45	Office of School Counseling	Career and college readiness	L		X	
46	Office of School Climate	Climate data	M	X		
47	Office of Psychological Services	Psychological services, assessments, and related professional development	L	X		
48	Office of School Social Work and Multi-Tiered System of Supports	Resources, external funding, and related professional development for mental health services	L			X
49	Department of Research, Accountability and Assessment	Strategic Plan management	M	X		
Division of Human Resources						
50	Office of Staffing	Recruitment, hiring, and retention processes for non-certificated staff	H		X	
51	Office of Temporary Services	Contract maintenance for contractual and temporary employees	M		X	
52	Office of Temporary Services	Substitute training	L		X	
53	Office of Position Management and Classification	Job description, classification, and position allocation management	H			X
54	Office of Benefits, Leaves, and Retirements	Separation/Termination (COBRA)	H	X		
55	Office of Benefits, Leaves, and Retirements	Benefit enrollment and administration	H		X	
56	Office of Benefits, Leaves, and Retirements	Retirement process	H			X

#	Entity	Audit Focus Area	Risk Level	FY24	FY25	FY26
		FY24 - FY26 Proposed Internal Audit Projects by Division				
57	Office of Employee Absence & Risk Management	Family Medical Leave Act (FMLA)	H			X
58	Office of Employee Absence & Risk Management	Integrated Disability Management (IDM) program	M			X
59	Office of Employee Absence & Risk Management	Employee absence management program (EAMP)	M	X		
60	Office of Employee Dispute Resolution	Employee investigations into allegations of misconduct, abuse, neglect, discrimination, sexual harassment, and employee bullying	H			X
61	Office of Employee Dispute Resolution	Termination process	M			X
62	Office of Investigations and Records Management (includes Fingerprinting)	Internal investigations	H		X	
63	Office of Investigations and Records Management (includes Fingerprinting)	Criminal background checks and fingerprinting	M	X		
Division of Information Technology						
64	Department of Instructional Technology	ERP Systems	M		X	
65	Department of Network Support Services	Network infrastructure and user management support	H			X
66	Department of Network Support Services	IT security	H			X
67	Department of Network Support Services	Data backup and disaster recovery	H	X		
68	Department of Technology Support Services	Help Desk and repair shop services	L	X		
69	Department of Technology Governance	Quality control/governance process	M		X	
70	Information Security Officer	Network security controls	H		X	
71	Information Security Officer	Security awareness	L			X
Deputy Superintendent						
72	Department of School Safety	Sex Offenders	H	X		
73	Department of School Safety	Student/staff and visitor identification systems	L		X	

#	Entity	Audit Focus Area	Risk Level	FY24	FY25	FY26
74	Department of Equity and Cultural Proficiency	Professional Learning Communities (PLC's)	M		X	
75	Office of Leadership Development - Peer Assistance and Review Program (PAR)	Teacher mentoring	L		X	
76	Office of Facilities Operations - Operations	Heating, ventilating, and air conditioning systems	M		X	
77	Office of Facilities Operations - Operations	Quality inspections program	L			X
78	Office of Facilities Operations - Operations	Building services support and training	M		X	
79	Office of Facilities Operations - Operations	Use of Facilities program	L	X		
80	Office of Facilities Operations - Logistics	Logistics Management	M		X	
81	Office of Strategic Planning	Long-range facility plans	H		X	
82	Office of Strategic Planning	Planning support for instructional program initiatives	H		X	
83	Office of Strategic Planning	Space management	H		X	
84	Office of Strategic Planning	Support development for capital projects	H			X
85	Office of Strategic Planning	Geographic Information System Management (GIS)	H			X
86	Office of Strategic Planning	BCPS demographics	H			X
87	Office of Strategic Planning	County land use planning and growth policy	H			X
88	Office of Strategic Planning	Special Project Requests (SPRs) and ad hoc reports	H			X
89	Office of Strategic Planning	Educational Facilities Master Plan process	H	X		
90	Office of Facilities Solutions	Facility information systems	M		X	
91	Office of Transportation	Transportation technology	H			X
92	Office of Transportation	Bus contractor management	H	X		
Office of Law						
93	Office of Law	Special Education mediations/due process	M		X	
94	Office of Law	PIA requests	L	X		

Attachment B: FY23 Meeting Schedule

Month	Board Meetings	Audit Committee Meetings*	Office of Internal Audit Staff & Executive Leadership Meetings
July	Tuesday, July 12, 2022	NONE SCHEDULED	NONE SCHEDULED
August	Tuesday, August 9, 2022* Tuesday, August 23, 2022	NONE SCHEDULED	August 10, 2022 August 18, 2022
September	Tuesday, September 13, 2022* Tuesday, September 27, 2022	Tuesday, September 20, 2022	September 7, 2022
October	Tuesday, October 11, 2022* Tuesday, October 25, 2022	Tuesday, October 18, 2022	October 5, 2022
November	Wednesday, November 9, 2022* Tuesday, November 22, 2022	Tuesday, November 15, 2022	November 2,2022
December	Tuesday, December 6, 2022* Tuesday, December 20, 2022	NONE SCHEDULED	December 7, 2022
January	Tuesday, January 10, 2023* Tuesday, January 24, 2023	Tuesday, January 17, 2023 Day after MLK Holiday	January 4, 2023
February	Tuesday, February 14, 2023* Tuesday, February 28, 2023	Tuesday, February 21, 2023 Day after President Day Holiday	February 1, 2023
March	Tuesday, March 14, 2023* Tuesday, March 28, 2023	Tuesday, March 21, 2023	March 1, 2023
April	Tuesday, April 18, 2023*	Tuesday, April 11, 2023 Day after return from spring break	April 17, 2023
May	Tuesday, May 2, 2023 Tuesday, May 16, 2023	Tuesday, May 9, 2023	May 3, 2023
June	Tuesday, June 13, 2023*	Tuesday, June 20, 2023 Day after Juneteenth Holiday	June 7, 2023

* Audit Committee agenda planning will be held the day before this date. Additionally, the meeting dates scheduled January 2023 through June 2023 are subject to change.