

**Office of the Auditor General FY24 Annual Audit Plan**

No.	Division Risk	Potential Audit Engagements	Preliminary Objective	Audit Goal (What we hope to accomplish with this audit)	Audit Type	Source	Estimated Hours	LCPS Strategic Goal
1	Compliance/Legal Operational	Audit of Special Education Staffing Needs and Requirement	To assess whether LCPS SPED staffing is compliant per Federal, state, and local regulations.	To ensure compliance to applicable regulations and that SPED FTEs meet the needs of its students.	Performance	Risk Survey/Board Member	500 Hours	Goal 1 - Enriched Students
2	Operational Reputational	Review of LCPS Student Placement Policy and Procedures	To follow-up on the Special Grand Jury's report and determine the effectiveness and implementation of LCPS student placement/transfer policy.	Follow-up on Special Grand Jury recommendation.	Performance	Special Grand Jury Report	300 Hours	Goal 1 - Empowered Students Goal 3 - Enriched Division
3	Financial Operational Safety	Audit of Student Software Applications	Evaluate and track software use, including frequency and who is using the software to verify licensing compliance and to monitor for quality assurance and student safety.	Ensure LCPS resources are being utilized efficiently and student safety is protected by the software provided by the division.	Performance	OAG Risk Assessment based on Special Grand Jury Report	500 - 700 Hours	Goal 1 - Empoweaud Students
4	Financial IT Security Legal	IT Third Party Risk	Evaluate the risk exposures associated with third parties are managed and monitored according to LCPS's governance requirements.	Protect LCPS from IT third party risk. Protect LCPS information and cyber security.	Performance	OAG Risk Survey	300 - 500 Hours	Goal 3 - Enriched Division
5	Reputational	Audit of LCPS Staff Support and Advocacy Resources	Follow-up to the Special Grand Jury's recommendation and determine the adoption and communication methods for staff support and advocacy resources.	Follow-up on Special Grand Jury recommendation.	Performance	Special Grand Jury Report	300 Hours	Goal 2 - Exemplary Staff
6	Operations Safety	Security - Pass and ID Badging	To determine if terminated employees or other individuals who should not have a badge have access to LCPS facilities and transferred employees between departments are adequately updated in the pass and ID Badging database.	To ensure that proper personnel is on LCPS property during core business hours.	Performance	OAG Risk Survey	400 Hours	Goal 3 - Enriched Division