

**Los Angeles Community College District
Internal Audit Department
Audit Plan for Fiscal Year 2010/2011**

FISCAL YEAR 2010/2011

	Audit Area	Location	Schd Quarter Fiscal Year	Budgeted Hours	# of Auditors	Total Hour Available
1	Special project and/or special fraud request		1st quarter 2010/2011	160	2	160
2	Community Services	Harbor, West and Southwest		410	3	410
3	Child Development Center	Harbor		160	2	160
4	Account Receivable	Districtwide		160	2	160
5	Corrective Action Plan implementation Review			80	3	80
6	Cash Control	District Office & Harbor College	2nd quarter 2010/2011	1,170	4	1,170
7	Special project and/or special fraud request			80	2	80
8	Corrective Action Plan implementation Review			80	2	80
9	Cash Control	Southwest, Pierce, Trade and City	3rd quarter 2010/2011	1,170	4	1,170
10	Special project and/or special fraud request			80	2	80
11	Corrective Action Plan implementation Review			80	2	80
12	Cash Control	East, West, Valley and City	4th quarter 2010/2011	1,170	4	1,170
13	Special project and/or special fraud request			80	2	80
14	Corrective Action Plan implementation Review			80	2	80
	Total Estimated & Budgeted Hours			4,960		4,960
15	Travel and Entertainment	Districtwide		1,440	4	
	Total Estimated Hours			6,400		

Available hours are calculated as follows:

1st quarter: 970 budgeted hours available: 720 auditors hours (120 hours available per month per auditor; two auditors) 250 hours allocated for the Director

2nd quarter: 1330 budgeted hours available: 1080 auditors hours (130 hours available per month per auditor; three auditors) 250 hours allocated for the Director

3rd quarter: 1330 budgeted hours available: 1080 auditors hours (130 hours available per month per auditor; three auditors) 250 hours allocated for the Director

4th quarter: 1330 budgeted hours available: 1080 auditors hours (130 hours available per month per auditor; three auditors) 250 hours allocated for the Director