

**Los Angeles Community College District
Internal Audit Department
Audit Plan**

FISCAL YEAR 2012/2013				
	Audit Area	Location	Budgeted Hours	Available Hours
First Quarter				
1	Special Investigation	Districtwide	240	5,520
2	Cash Control Audit	East, Valley, Harbor, Trade	1,170	5,280
3	Special Request	Districtwide	80	4,110
4	Corrective Action Plan implementation Review External Audit Reports	Districtwide	120	4,030
Second Quarter				
5	Special Investigation	Districtwide	240	3,910
6	Cash Control Audit	Southwest, West, City, Pierce, Mission & District	1540	3670
7	Special Request	Districtwide	40	2130
8	Corrective Action Plan implementation Review External Audit Reports	Districtwide	40	2090
Third Quarter				
7	Special Investigation	Districtwide	240	2050
	Foundation Audit	City, Pierce, Mission, Southwest	1,050	1,810
	Special Request	Districtwide	40	760
	Corrective Action Plan implementation Review External Audit Reports		40	720

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	Audit Area	Location	Budgeted Hours	Available Hours
Fourth Quarter				
7	Special Investigation	Districtwide	240	680
	Foundation Audit	Harbor, West, Valley, East, and District	1,450	440
	Special Request	Districtwide	40	-1,010
	Corrective Action Plan implementation Review External Audit Reports		40	-1,050
	Total Estimated & Budgeted Hours		6,610	-1,090
	Total Actual Hours Available		5,520	
	Variance		1,090	

Available hours are calculated as follows:

1st quarter: 1380 budgeted hours available: 1080 auditors hours (130 hours available per month per auditor; three auditors) 300 hours allocated for the Director

2nd quarter: 1380 budgeted hours available: 1080 auditors hours (130 hours available per month per auditor; three auditors) 300 hours allocated for the Director

3rd quarter: 1380 budgeted hours available: 1080 auditors hours (130 hours available per month per auditor; three auditors) 3000 hours allocated for the Director

4th quarter: 1380 budgeted hours available: 1080 auditors hours (130 hours available per month per auditor; three auditors) 300 hours allocated for the Director

Please note that Budgeted hours is more than available hours with three auditors and the Director. Filling the Senior Auditor position will allow for the Internal Audit Department to meet its audit plan. Additional Please note that only two audit areas can be completed each year with the work force of 3 auditors, one senior auditor and a director.