

APS Internal Audit Department

**Audit Committee
Internal Audit Work Plan -
updated Recommendation**

**October 14, 2021
John Mickevice**



Arlington Public Schools



Proposed 2021-2022 Internal Audit Projects

- Analyze staffing and resources assigned to meet **virtual learning** needs compared to in-person schools.
- Update **resource deployment analysis** to include comparison of **FY22** planned with actual staffing.
- **Payroll:** Identify and document strength and effectiveness of existing controls.
- Assess level of compliance with each of the English Learner **settlement agreement** requirements.



Proposed 2021-2022 Internal Audit Projects

- Review sources and reporting required for each component of **American Rescue Act and Elementary and Secondary Emergency Relief** funds.
- Identify potential for **increased revenue** through rebates obtained from increased use of use of credit cards to pay vendors & **decreased expenses** from merchant fees paid.
- *Analysis of operating costs of option schools project is deferred with time re-allocated to future Audit Committee requests.*