



PORTLAND PUBLIC SCHOOLS
OFFICE OF INTERNAL PERFORMANCE AUDIT

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Date: January 5, 2021
To: School Board
From: Janise Hansen, CIA, Senior Internal Performance Auditor
Subject: 2020-21 Updated Audit Plan

In accordance with Board Policy (1.60.040-P) the Office of Internal Performance Audit submitted the 2020-21 Audit Plan to the Audit Committee for review and input. The Audit Plan for 2020-21 was approved by the Board on October 20, 2020 and at the time notice was given to the Board that an additional audit would be recommended by the Audit Committee. The Committee considered three possible audits (Facilities Use Audit, Hardship Transfer Audit, and English Second Language (ESL) Audit) at its December 2nd, 2020 meeting and made the decision to recommend the Hardship Transfer Audit to the Board.

The attached 2020-21 Audit Plan with Phase 2 detailing the addition of the Hardship Transfer Audit was reviewed and recommended by the Audit Committee to the full Board of Education for consideration and approval.

In summary the 2020-21 Audit Plan (both Phase 1 and Phase 2) will consists of the following audits:

- **ACH Audit** – completion of the audit from the 2019-20 Audit plan
- **Procurement Card Audit** – completion of the audit from the 2019-20 Audit Plan
- **Student Body Activity Funds Audit (ASB/SBF Funds Audit)** – 2020-21 Audit Plan – Phase 1
- **Health and Safety Checks Audit** – 2020-21 Audit Plan – Phase 1
- **Hardship Transfer Audit** – 2020-21 Audit Plan – Phase 2

ATTACHMENTS

- A. 2020-21 Updated Audit Plan