



OAKLAND UNIFIED SCHOOL DISTRICT  
AUDIT COMMITTEE  
*DRAFT*  
2015 Work Plan

*The 2015 Work Plan of the Audit Committee shall include but not be limited to the following:*

Timing	Item
April	Review the independent audit engagement including the fee, scope and timing of the audit, and any other services to be rendered, including non-audit services.
May	Review with the independent auditor district policies and procedures regarding internal auditing and internal accounting and financial controls.
May	Upon completion of their audit (2012-13), review with the independent auditors the cooperation they received from district personnel during the audit, the extent to which district resources could be used to minimize the time spent on the audit, and any significant matters of concern arising from the audit.
June	Review with the internal auditor the organization and independence of the internal audit function; the goals and plans of internal audit including the nature and extent of work; problems and experiences in completing internal audits; and findings, conclusions, and recommendations as a result of internal audits.
August	Upon completion of the independent audit (2012-13), review with the district's financial and accounting managers their perception of the independent auditors, any significant matters of concern arising from the audit, and the extent to which recommendations made by the independent auditors have been implemented.
August & December	Prepare semi-annual written reports to the Board relating the results of committee activities. The Board of Education shall provide written guidance to the Audit Committee on an annual basis regarding those areas on which the Audit Committee should focus.
September	Review with the independent auditors any significant transactions which are not a normal part of the district's business, any changes in accounting principles and practices, all significant proposed audit adjustments, and any recommendations that they may have for improving internal controls, choice of accounting principles or management systems.
October	Review with the district's financial and accounting staff district policies regarding internal accounting and financial controls.
November	Review and recommend district policies to the Board to prohibit unethical, questionable, or illegal activities by district employees.
August & December	Prepare semi-annual written reports to the Board relating the results of committee activities. The Board of Education shall provide written guidance to the Audit Committee on an annual basis regarding those areas on which the Audit Committee should focus.