

Date: February 20, 2024

To: H. Neil Matkin, Ed.D., District President
Members of the Finance and Audit Committee

From: Ali Subhani, Director Internal Audit *Ali Subhani*

Subject: Fiscal Year 2024 - Audit Plan Approval

The Internal Audit Charter requires the Board of Trustees to approve the annual Audit Plan. The following projects were approved on September 19, 2023 :

Audits

- Dual Credit Programs
- Promotional Items Expenditures
- Canvas Learning Management System and Honorlock
- Scholarships

Administrative Projects

- Follow-up Audits
- Issuance of the Annual Internal Audit Report
- Professional Development / Speaking Engagements / Training

Approval is requested for the following updates:

- Investigations - Conduct investigations resulting from hotline (fraud), State Auditor's Office (SAO), management, or other sources.
- Small Business Development Center Grant
- Scholarships – Rollover to Fiscal Year 2025

The plan was based on the utilization of one full-time auditor.