

**Agenda Item VI.B, Board Action on Audit Committee recommendation concerning amendment of the
Department of Education’s Internal Audit Plan**
General Business Meeting
May 19, 2015

On August 5, 2014, the Department of Education and Board of Education (“Board”) adopted an updated Internal Audit Plan, July 1, 2014-June 30-2019.¹

At its May 5, 2015 meeting, the Audit Committee (“Committee”) considered proposed amendments to the Internal Audit Plan, as described in **Exhibit A**. The Committee approved the proposed amendments and recommended that the full Board approve the amendments as described in **Exhibit A**.

¹ Available at: [http://www.hawaiiboe.net/Meetings/Notices/Documents/08-05-14%20Audit/Audit_Agenda%20VI_08052014_Updated%20Risk%20Assessment%20and%20Internal%20Audit%20PIan%2007.01.14%20to%2006.30.19.pdf](http://www.hawaiiboe.net/Meetings/Notices/Documents/08-05-14%20Audit/Audit_Agenda%20VI_08052014_Updated%20Risk%20Assessment%20and%20Internal%20Audit%20Plan%2007.01.14%20to%2006.30.19.pdf).



Summary of Proposed Changes to the Audit Plan

Project	Timing	Budget Impact	Proposed Change	Reason for Change
Post-RTTT Project Management Review	Q4 FY 2015	(560)	Remove	The risks that brought about the Post RTTT Project Management Review were mitigated by a three year review performed by AIR. IA reviewed the AIR report and discussed the RTTT project management with the program manager, Stephen Schatz. Schatz felt that the Department learned a lot from the RTTT grant and is now better equipped to manage federal grants in the future.
Operational Review of the Special Education Section	Q4 FY 2015	560	Moved from Q3 FY 2017	To replace the Post-RTTT Project Management Review