

**LOS ANGELES UNIFIED SCHOOL DISTRICT**

**SCHOOL CONSTRUCTION BOND CITIZENS' OVERSIGHT COMMITTEE**

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L.A. City Controller's Office

**Pamela Schmidt, Vice-Chair**  
Early Education Coalition

**Quynh Nguyen, Secretary**  
LAUSD Student Parent

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CA Charter School Association

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L.A. Co. Auditor-Controller's Office

**Scott Pansky**  
L.A. Area Chamber of Commerce

**Barry Waite**  
CA Tax Reform Assn.

**Susan Linschoten (Alternate)**  
L.A. Co. Auditor-Controller's Office

**Joseph P. Buchman – Legal Counsel**  
Burke, Williams & Sorensen, LLP

**Thomas A. Rubin, CPA**  
Oversight Committee Consultant

**Gary C. Anderson, PhD**  
Bond Administrator

**Daniel Hwang**  
Administrative Analyst

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**RESOLUTION 2014-28**

**BOARD REPORT NO. 475-13/14**

**2014/2015 OFFICE OF THE INSPECTOR GENERAL  
ANNUAL WORK PLAN/STRATEGIC EXECUTION PLAN**

WHEREAS, in March 2003, with the creation of the Contract Audit Unit the Board of Education authorized the Office of the Inspector General (OIG) to conduct audits of the bond funded new construction and modernization programs and related bond expenditures with BB and Measure K bond funds; and

WHEREAS, in March 2004, June 2005 and November 2008 additional bond funds were programmed for audits in Measure R, Measure Y and Measure Q bond funds approved by the electorate; and

WHEREAS, the associated 2014/2015 OIG Annual Work Plan/Strategic Execution Plan will use Measure R funds in the amount of \$2,845,783 to provide bond project-related audit services, staffing, training and equipment;

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The School Construction Bond Citizens' Oversight Committee (BOC) recommends that the Board of Education (BOE) adopt the 2014/2015 Office of the Inspector General's Annual Work Plan/Strategic Execution Plan.
2. This resolution shall be transmitted to the Los Angeles Unified School District Board of Education and posted on the Bond Oversight Committee's website.
3. The District is directed to track the above recommendation and to report on the adoption, rejection or pending status of the recommendation as provided in section 6.2 of the Charter and Memorandum of Understanding between the Oversight Committee and the District.

**Bond Oversight Committee**

**Resolution 2014-28**  
**2014/2015 OIG Annual Work Plan/Strategic Execution Plan**  
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ADOPTED on May 29, 2014 by the following vote:

AYES: **8**

ABSTAIN: **0**

NAYS: **0**

ABSENT: **5**

*Pamela Schmidt*

Pamela Schmidt  
Vice-Chair

*Quynh Nguyen*

Quynh Nguyen  
Secretary



## LOS ANGELES UNIFIED SCHOOL DISTRICT Board of Education Report

|                           |                                 |
|---------------------------|---------------------------------|
| <b>Report Number:</b>     | 475-13/14                       |
| <b>Date:</b>              | June 10, 2014                   |
| <b>Subject:</b>           | Fiscal Year 2015 OIG Work Plan  |
| <b>Responsible Staff:</b> |                                 |
| Name                      | Ken Bramlett, Inspector General |
| Office/Division           | Office of the Inspector General |
| Telephone No.             | (213) 241-7700                  |

### BOARD REPORT

**Action Proposed:** Approval of the Fiscal Year 2015 Office of the Inspector General (OIG) Work Plan.

**Background:** The Office of the Inspector General (OIG) conducts its auditing functions pursuant to Government Auditing Standards and to auditing standards included in the International Professional Practices framework. Those standards require that auditing departments prepare an annual audit work plan describing the audits it plans to do and that the plan be approved by the organization's governing body, in this case, the Board of Education of the Los Angeles Unified School District (the Board). The attached work plan is a comprehensive plan that incorporates (i) the Board's suggested areas of focus, (ii) District Management's suggested areas of focus, and (iii) the results of the OIG's robust risk assessment process. This work plan sets forth how OIG resources will be used during fiscal year 2015.

**Expected Outcomes:** With Board approval of this report, the planned work of the OIG audit units will be deemed to be approved by the appropriate governing body.

**Board Options and Consequences:** If the Board of Education does not approve this item, then the OIG will lack evidence that its annual work plan was approved by the appropriate governing body, in this case the Board of Education.

If the Board of Education approves this item, then the OIG will be operating pursuant to auditing standards.

**Policy Implications:** The OIG Charter mandates that OIG auditing services operate pursuant to an approved work plan.



# LOS ANGELES UNIFIED SCHOOL DISTRICT

## Board of Education Report

**Budget Impact:** None

**Issues and Analysis:** None

**Attachments:** Fiscal Year 2015 Office of the Inspector General (OIG) Work Plan

☐ **Informative**

☐ **Desegregation  
Impact Statement**

Respectfully submitted,

APPROVED BY:

DR. JOHN E. DEASY  
Superintendent

MICHELLE KING  
Senior Deputy Superintendent  
School Operations

REVIEWED BY:

A blue ink signature of David Holmquist.

DAVID HOLMQUIST  
General Counsel

APPROVED &  
PRESENTED BY:

A blue ink signature of Ken Bramlett.

Ken Bramlett  
Inspector General  
Office of the Inspector General

☒ Approved as to form.

A black ink signature of Tony Atienza.

TONY ATIENZA  
Director of Budget Services and  
Financial Planning

☒ Approved as to budget impact statement.