

**Compton Community College District
Attachment "A"
Internal Operations Audit Plan - Priorities List
June 30, 2016**

Priority	Area	Risk Factors	Status Date	Status
1	Payroll benefits	Fiscal issues, overcharging district for benefits provided. Compliance with bargaining unit contracts.	1/20/2013	Engagement completed, but further procedures planned including conducting reconciliation of payroll clearance fund and training
1	Payroll Clearance Fund	Compliance with laws and regulations	6/30/2014	VTD provided staff training in December 2013 and issued procedural manual. Assigned appropriate staff to perform reconciliation. Project completed.
1	State Income Tax filings	Compliance with laws and regulations	3/17/2013	Task completed. District contacted EDD regarding improper tax reporting, inaccurate reporting, & undue taxes. The 2012 Q4 DE9423 & DE9 forms were submitted before the 01/31/13 delinquent date and all outstanding taxes, penalties and interest have to paid. Training was provided to the District & assigned appropriately. District is up to date on quarterly filings
1	Federal Income Tax filings	Compliance with laws and regulations	1/6/2014	Task completed. District contacted IRS regarding unpaid taxes. Payment has been processed to be submitted to the IRS. Additional review is necessary of qtrs 2nd - 4th for 2012. The 2012 Q4 Form 941 has been submitted, tax deposits and wages have been reconciled between 2012 Form 941s and W-2 wages District is up to date on quarterly filings
1	Fuel tax filings	Compliance with laws and regulations	1/20/2013	Task completed. District has submitted has tax filings from 2010 and is up to date on quarterly filings
1	Conflicts of interest	Compliance with laws and board policies	4/7/2014	Task completed. District currently up to date on all required filings (Form 700)
1	Whistle Blower program	Fraud prevention	4/4/2013	Information has been communicated campus-wide. We-Tip posted throughout the campus
1	Capital assets/ equipment inventory	Safe guarding of assets	4/7/2014	Working in progress. District issued memo (02/14/14) regarding District equipment audit. District also is conducting an inventory of all equipment in the MIS/LRC through agreement with GST. District will be conducting campus-wide physical inventory observation by Sep. 2015.
2	Vendor list/1099's	Fictitious vendors or conflicts of interest		
2	Bursar	Misappropriation	4/18/2015	Task completed. District currently working on implementation. Implementation is planned by Dec. 31, 2015.
2	Payroll	Compliance with laws and regulations. Lack of internal controls. Fiscal issues, overpaying employees, & other payroll errors.	3/28/2016	Agreed upon procedures engagement completed. Recommendations include changes to Org Chart and hiring of a
2	Child Development Center fees	Misappropriation and misuses of funds.		
2	Bond projects	Compliance with public contract law. Kickbacks		
3	Enrollment	Ghost students. Students not paying fees		
3	SFA	Extraordinary audit issues. Ghost students		
3	Events	Conflicts of interest, misappropriation of cash. Compliance with policies.		
3	ASB	Misappropriation and misuses of funds.		
3	Parking fees	Misappropriation		
3	Contracts	Kick-backs. Compliance with laws.		
3	Grant compliance	Compliance with laws and regulations		
4	Student matters- grade fixing			
4	Student matters - enrollment			
4	Student matters financial aid			

Priority #1 = Immediate attention within 6 months
Priority #2 = Immediate, however within 12 months
Priority #3 = Attention within 18 months
Priority #4 = Attention within 24 months