

# Proposed Audit Plans for Fiscal Year 2023-24

School Activity Funds (SAF)

APS Purchasing Cards

Information Systems Equipment

Gas Cards and Fleet Management

# School Activity Funds

## Background

Each school within APS maintains a School Activities Fund for various sources of revenue and expenses.

School Treasurers are tasked with the management and administration of these funds.

In addition to serving as custodians of these funds, Treasurers are commonly responsible for multiple academic and administrative tasks.

Treasurers have various backgrounds and may not have finance related competencies.



# APS Purchasing Cards

## Background

APS Provides employees with purchasing cards for use in making business related purchases.

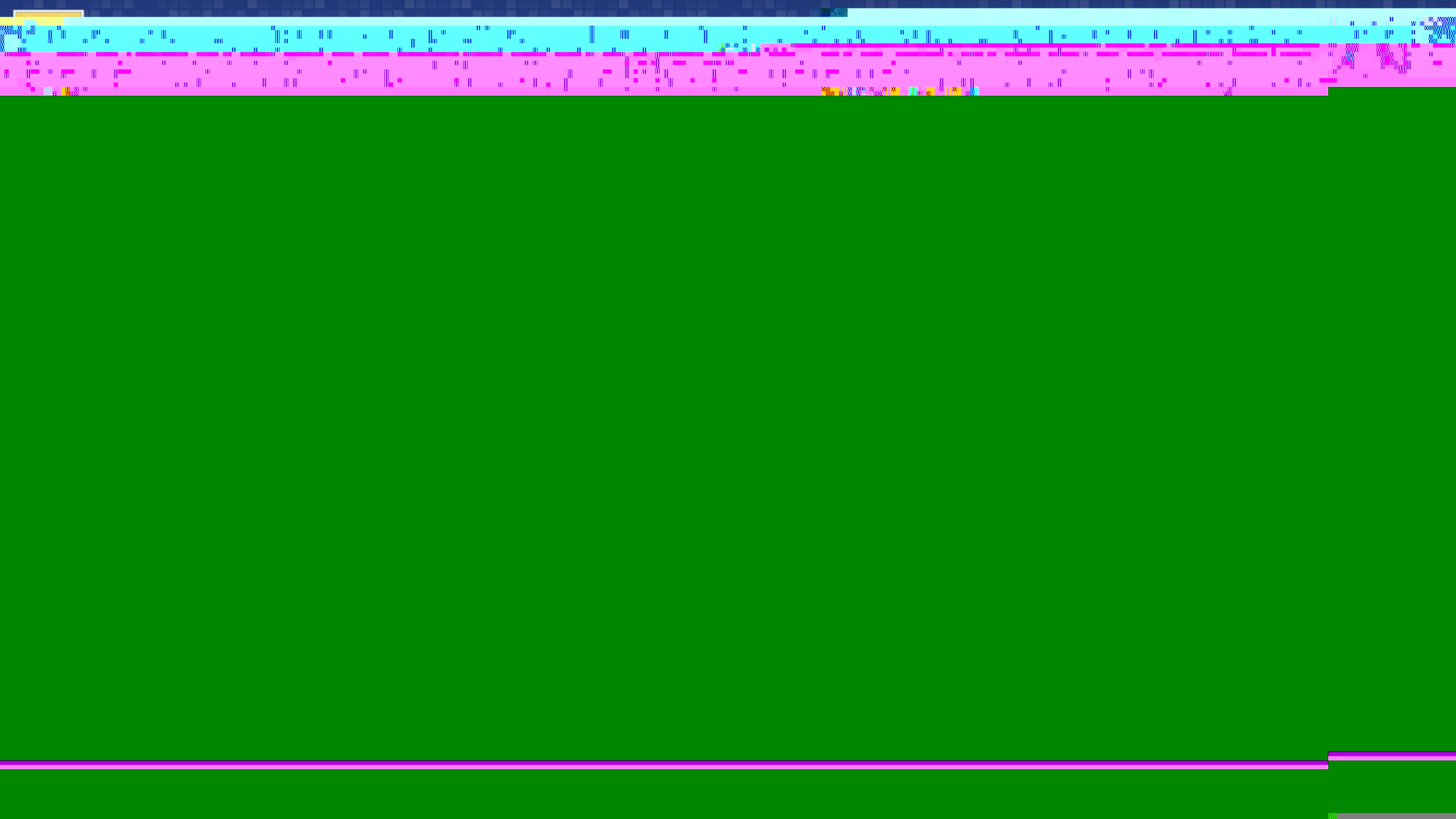
## Audit Steps

Obtain statements for the selected sample (quarterly) and identify the transactions for detailed testing.

Review related supporting documentation. Evaluate the adequacy of this documentation and make inquiries as appropriate.

Determine if purchases comply with APS policies and procedures.

Analyze adequacy of p-card reconciliation processes



# Information Systems Equipment and Licensing

Review business protocols for assigning new equipment and the return of APS assets upon separation for employees.

Evaluate business protocols over warranties and repairs.

Review and evaluate controls for repairing, replacing, or purchasing equipment and disposal practices.

Evaluate APS protocols for software licensing compliance.

# Gas Cards and Fleet Management

## Background

APS maintains a fleet of various vehicles as a part of running its businesses including student transportation services.

Gas cards are provided to designated employees as part of operations.

## Audit Steps

Obtain and review APS standards for the management and administration of gas cards.

Select a sample of transactions for gas cards to determine if controls are adequate and business practices comply to APS policies and procedures.

Evaluate controls for the card reconciliation process.

Review business protocols for driver background checks and licensing



# Gas Cards and Fleet Management

Review insurance business protocols including reporting losses and claims.

# Annual Audit Plan

## *Questions and Answers*