

**Richmond Public Schools  
Internal Audit Services  
Computation of Available Audit Hours  
July 1, 2008 through June 30, 2009**

**AGENDA ITEM #5  
REVISED 12/08/08**

<u>Month</u>	<u>Days</u>	<u>Available Hours</u>			<u>Revised Hours</u>	
		<u>Manager</u>	<u>Auditors</u>	<u>Total</u>		
July	22.0	165.0	330.0	495.0	495.0	
August	21.0	157.5	315.0	472.5	472.5	
September	21.0	157.5	315.0	472.5	472.5	
October	23.0	172.5	517.5	690.0	517.5	
November	18.0	135.0	405.0	540.0	405.0	
December	17.0	127.5	382.5	510.0	382.5	
January	20.0	150.0	450.0	600.0	450.0	
February	19.0	142.5	427.5	570.0	570.0	
March	22.0	165.0	495.0	660.0	660.0	
April	21.0	157.5	472.5	630.0	630.0	
May	20.0	150.0	450.0	600.0	600.0	
June	22.0	165.0	495.0	660.0	660.0	
<b>Total Hours Available</b>				<b>6,900.0</b>	<b>6,315.0</b>	
Less:	Vacation Leave		(320.0)			
	Sick Leave		(320.0)			
	Professional Development		(200.0)			
	Administrative Activities		(400.0)	(1,240.0)	(1,240.0)	19.636%
<b>Net Hours Available/Direct Audit Hours</b>				<b>5,660.0</b>	<b>5,075.0</b>	<b>(585.0)</b>
<b><u>Assignments</u></b>						
<b>Audits</b>						
	Monthly Student Activity Fund Reports		(300.0)		(300.0)	
	Student Activity Fund Audits		(400.0)		(400.0)	
	Tuition Summer School		(100.0)		(84.0)	
	Warehouse Inventory		(40.0)		(45.5)	
	Special Requests		(500.0)		(500.0)	
	Fraud, Waste, and Abuse Hotline		(300.0)	(1,640.0)	(300.0)	(1,629.50) 25.804%
<b>Other Direct Audit Activities</b>						
	Risk Assessment and Annual Audit Plan		(200.0)		(200.0)	
	Audit Recommendation Follow-up		(200.0)		(200.0)	
	Newsletter-SAF Facts & Tips		(100.0)		(100.0)	
	Consulting/Training		(200.0)		(200.0)	
	Web Page		(150.0)		(150.0)	
	Peer Review/Quality Assurance		(300.0)	(1,150.0)	(300.0)	(1,150.00) 18.211%
<b>Audits Based on Critical Issues List and Risk</b>						
	Payroll		(600.0)		(600.0)	
	Human Resources		(600.0)		(600.0)	
	Plant Services		(600.0)		(600.0)	
	Transportation		(600.0)		(495.5)	
	Telecommunications (Begin Audit)		(470.0)	(2,870.0)	0.0	(2,295.50) 36.350%
<b>Unassigned Audit Hours</b>				<b>0.0</b>	<b>0.0</b>	