

Los Angeles Unified School
District – Office of the Inspector
General
ARRA Audit Considerations

Intergovernmental Audit Forum

June 4, 2009

LAUSD – Background & ARRA Audit Considerations

- 2nd largest school district in the United States; largest in California
- OIG established in 2002
- LAUSD to receive \$627,000,000 million in ARRA funds
-Title 1 / IDEA / Stabilization Funds
- Potential Audit Considerations:
 - Be Informed \ Identify Unique ARRA Requirements For Your Governmental Unit
 - Get to Know Key Process Owners
 - Gauge Management Awareness & Preparedness
 - Promote Awareness & Accountability
 - Know How Your Infrastructure will be Impacted \ Identify Critical Processes for Testing
 - Collaborate \ Identify Other Relevant Oversight Bodies
 - Leverage the Work of External Auditors - Findings and Questioned Costs
 - Assess Resource Needs

Questions?

- Contact Info:

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