

## 100 Largest School Districts Audit Survey 2005

We surveyed the 100 largest school districts in the United States. Of the 100 largest school districts, 21 reported that they did not have an internal audit function. Of the 79 remaining schools districts, 76 responded with information about their school districts. The survey methodology included a Web based form, e-mail and follow-up telephone calls. Three of the school districts did not respond to either e-mail or phone calls. The surveyed school districts have total budgets exceeding \$118 billion with more than 1.5 million full time employees and over 11 million students. The budget dollars represented in the survey, account for approximately 32% of the K-12 educational spending in the America's public schools.

Average Number of Total Employees	15,105
Average Number of Students	114,660
Average Organization Total Budget	\$1.2 billion
Average Number of Total Audit Department Staff	8
Average Number of Audit Staff	7
Average Staff Devoted to School Activity Fund Audits	3
School Districts with Inspector General Function	3
Percentage of Respondents with Public Reporting	73%
Average Audit Department Budget	\$614,707
Percentage of School Districts with State Mandate for Audit (40/78)	51%
Percentage of School Districts with a Local Mandate for Audit (36/76)	47%
Median Salary for Chief Audit Executive (Director)	\$100,608
Average Actual Salary for Chief Audit Executive (Director)	\$79,417
Average Contract Services Budget Reported (40 school districts)	\$119,434
Average Audit Department Budget Reported (69 school districts)	\$614,707
Percentage that assign a monetary value to findings (46/72)	64%
Percentage that audit vendors/contractors (39/73)	53%
<b>STANDARDS FOLLOWED (76 school districts)</b>	
GAO	34%
IIA	26%
Both	24%
None	16%
<b>AUDITOR REPORTS TO (79 school districts)</b>	
School Board/Elected Official/Audit Committee	28%
Superintendent	24%
Superintendent & School Board/Audit Committee	13%
Superintendent and Chief Financial Officer	5%
Chief Financial Officer (CFO)	23%
CFO & School Board	1%
Chief Administrative Officer	3%
Other	3%
School Districts that have a Web site (24/75)	32%
School Districts that would like a Web site for public school auditors	93%
School Districts that are members of the N.A.L.G.A (14/100)	14%