

# Largest School Districts Audit Survey

## Summary of Survey Results 2000-2005

	Largest 100 School Districts <b>2005</b>	Largest 50 School Districts <b>2002</b>	Largest 50 School Districts <b>2000</b>
Average Number of Total Employees	15,105	19,606	19,338
Average Number of Students	114,660	161,950	165,151
Average Number of Schools	164	203	208
Average Organization Total Budget	\$1,189,263,268	\$1,554,000,000	\$1,436,000,000
Average Number of Total Audit Department Staff	8	8	9
Percentage of Responses with Public Audit Reports	73%	77%	87%
Average Audit Department Budget	\$ 614,707	\$ 736,561	\$ 722,565

### Responses for Audit Department Reporting to:

Superintendent/CEO	29%	29.80%	29.00%
Board, Elected Official, Audit Committee	41%	40.40%	33.00%
Other (CFO, Accounting Officer etc.)	30%	29.80%	38.00%

### Standards Followed

Government Audit Standards	34%
Standards of the Professional Practice of Internal Auditing	26%
Both	24%
None	16%

