

The logo for FORVIS, consisting of the word "FORVIS" in a bold, white, sans-serif font. The background of the entire page is a pattern of diagonal stripes in various shades of red, creating a dynamic, geometric effect.

FORVIS

QUARTERLY STATUS REPORT **DeKalb County School District**

For the Quarter Beginning on April 1, 2023, through June 30, 2023
Submitted by FORVIS, LLP

Quarterly Performance Overview

I. Scope of Work

As of March 13, 2023, FORVIS was engaged to provide forensic accounting and grant compliance services for DeKalb County School District (DCSD) in connection with CARES/ESSER spending.

Our scope of services includes:

- Utilize DCSD's current subrecipient monitoring tools as a starting point to assess the risk assessment matrix and level of risk associated with each state agency program subrecipient. After consideration of the risk assessment with DCSD, we will provide a list of documentation that will be required to complete an examination of ESSER spending to the date determined by DCSD.
- Our process uses a first level assessment team, followed by a second level assessment of federal funds expenditures to help DCSD assess whether documentation is in line with the approved budgets as submitted by subrecipients and maintained in accordance with applicable ESSER regulations and requirements.
- FORVIS will prepare and provide DCSD with various ESSER spending and LEA specific reports and data metrics throughout the lifecycle of the project. Additionally, we will work closely with DCSD to recommend additional financial and reporting metrics that would be beneficial for the agency and other stakeholders.
- We will perform the above-mentioned procedures and will take the data we have to provide a report to DCSD with a financial spending analysis that provides details regarding spending by approved U.S. Department of Education expenditure coding to General Ledgers (GL) in relation to applicable budgets. The report will also entail gaps identified in previously submitted reporting to the applicable oversight agency.
- At the conclusion of our work, we will present our findings through a written report. We have been retained to provide forensic accounting and grant compliance services only; however, we understand and accept that we may be requested to furnish testimony at trial and will prepare accordingly. These reports are not to be published or used in any other manner other than noted above without the written consent of FORVIS.

Our scope of services also stated that, if for any reason we are not able to complete our scope of services, we may decline to issue a report as a result of this engagement.

II. Summary of Completed Activities

During the quarter of April 1, 2023 through June 30, 2023, multiple internal kickoff calls occurred within the month of April. During the initial kick off call, the frequency of communication was set for the project and weekly project status meetings were scheduled to occur on a weekly basis on Thursdays at 1:00 CST. During the months of April, May, and June, multiple working sessions were held with both Accounts Payable and Payroll staff to review data requests, interpret the data received and work through clarifying questions FORVIS had. To expedite data gathering, the FORVIS project team traveled to the DeKalb County Public Safety office on June 22, 2023 to gain credentials for access to Munis.

III. This Quarter's Milestones

Milestones completed in this reported quarter include the holding the project kickoff, obtaining, and completing the IT Questionnaire for the purpose of secure data sharing on MY FORVIS client site, sending and receiving multiple data requests and gaining an understanding of the criteria and methodology used to address a variety of complex data sets. The receipt of certain payroll-related data is outstanding. We appreciate the Dekalb team members working through this data collection process with us.

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FORVIS is a trademark of FORVIS, LLP, registration of which is pending with the U.S. Patent and Trademark Office

PSAS / Z

DeKalb County School District Plan	03/03/23	01/05/24	53%
General & Planning	03/03/23	03/30/23	100%
Obtain Executed Contract	03/13/23	03/13/23	100%
Held project kickoff call	04/20/23	04/20/23	100%
ESSER I CARES ACT Forensic Audit/Monitoring	04/21/23	01/05/24	39%
Data Working Sessions	05/31/23	05/31/23	100%
IT Questionnaire Completion	06/09/23	06/09/23	100%
Set up BKD Connect	06/16/23	06/16/23	100%
Received and Addressed Data Sets	06/30/23	06/30/23	100%
AP and Payroll Data received	06/30/23	06/30/23	100%

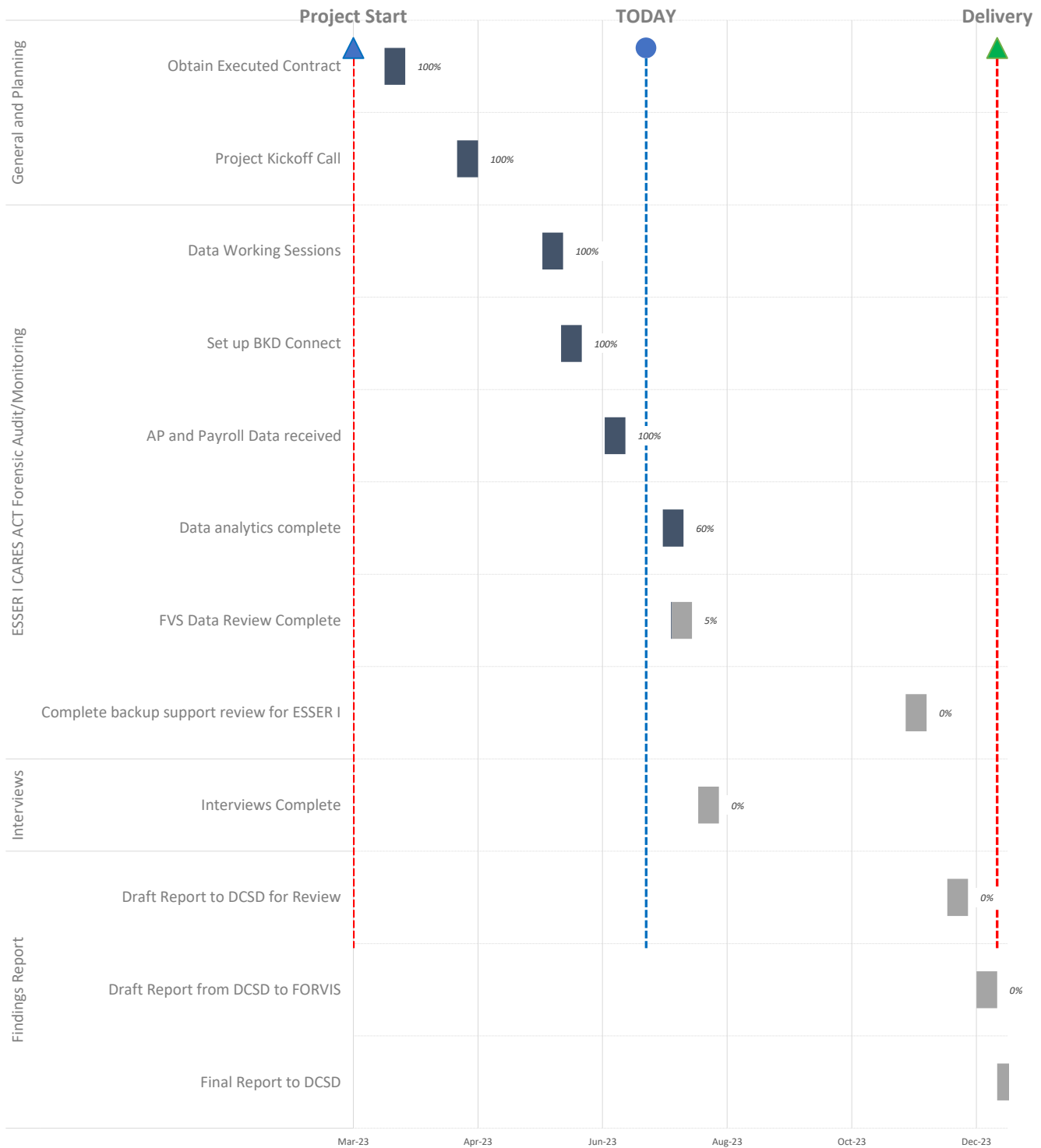
IV. A Look at the Quarter Ahead

The FORVIS data analytics team will continue to request additional data sets needed for analysis. Additionally, the FORVIS data team will reach out to DCSD team members to get answers to data questions to complete their analysis. In the next quarter, the goal of the FORVIS team is to complete the data analysis for both the Accounts Payables as well as Payroll expenditures under the ESSER I (4155) program.

Additionally, it is the goal of the FORVIS team to complete the forensic and valuation review of the completed data analysis. Once this review is complete, FORVIS will provide recommendations to DCSD regarding sample sizes for backup support to review surrounding ESSER I funds. We will also provide guidance and insights related to developing the ESSER II and III monitoring programs. The FORVIS team has access to Munis and can pull documentation support to lighten DCSD's administrative burden. The DCSD project timeline is currently estimating that on site interviews will be scheduled and occur within the month of August 2023.

V. Project Milestone Overview

Below is a Gantt chart summary of the project's completed and upcoming milestones for our ESSER I forensic audit and its related deliverables. As FORVIS begins future phases of this engagement, related milestones will be added to the chart below.



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