



FY22 Corrective Action Plan Update



I SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:
Governmental Activities and Each Major Fund Unmodified

Internal control over financial reporting:
▪ Material weakness(es) identified? No
▪ Significant deficiency(ies) identified? Yes

Noncompliance material to financial statements noted: No

Federal Awards

Internal Control over major programs:
▪ Material weakness(es) identified? No
▪ Significant deficiency(ies) identified? Yes

Type of auditor's report issued on compliance for major programs:
All major programs Unmodified

Any audit findings disclosed that are required to be reported in
accordance with 2 CFR 200.516(a)? Yes

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Assistance Listing Program or Cluster Title</u>
----------------------------------	--

84.367	Supporting Effective Instruction
84.425	Education Stabilization Fund

Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000.00

Auditee qualified as low-risk auditee? No

Findings (pg 85)

Financial Statement Findings

- Pg. 85 (Section IV pg. 2) FS2022-0001
Strengthen Oversight of the Information System Conversion
- Pg. 86 (Section IV pg. 3) FS2022-0002
Strengthen Information Technology General Controls
- Pg. 87 (Section IV pg. 4) FS2022-0003
Internal Control Procedures
- Pg. 90 (Section IV pg. 7) FS2022-0004
Strengthen Controls over Employee Compensation

Federal Award Findings

- Pg. 93 (Section IV pg. 2) FA2022-0001
Improve Budgetary Controls over Expenditures
- Pg. 95 (Section IV pg. 2) FA2022-0002
Improve Controls over Indirect Costs
- Pg. 98 (Section IV pg. 2) FA2022-0003
Equipment and Real Property Management

SB-68 – DOAA to Provide Designation

A BILL TO BE ENTITLED
AN ACT

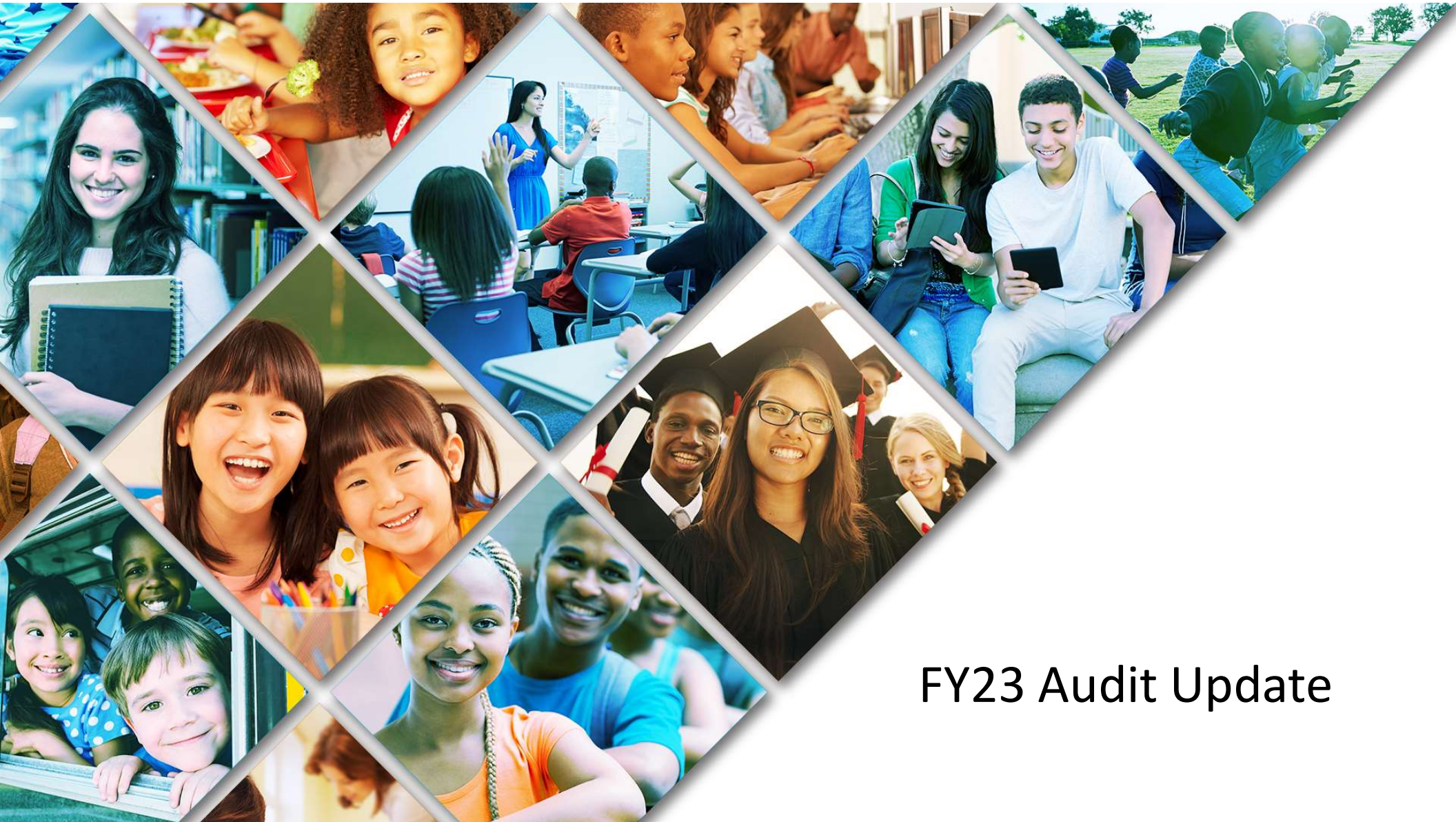
1 To amend Title 20 of the Official Code of Georgia Annotated, relating to education, so as to
2 strengthen provisions relating to the financial management of local school systems; to
3 provide for training for local board of education members and local school superintendents
4 on financial management; to provide for monthly reporting to the local board of education
5 on the financial stability of the local school system; to provide for designation by the
6 Department of Audits and Accounts of high-risk local school systems and moderate-risk
7 local school systems based on annual audits; to provide for financial management provisions

Corrective Action Plan Timeline

- June 29th, 2023 – Exit Conference Held with DOAA
 - Audit Committee Letter
- July 19th, 2023 – Clearance Letter – SB 68 from GaDOE
 - Details findings, designates DCSD as “Moderate Risk”
 - Questioned costs for FA2022-001, FA2022-002, and FA2022-03 “Pending”
 - Specifies a Corrective Action Plan to be submitted within 120 Days of Audit Committee Letter
- September 19, 2023– Clearance Letter – Pending Now Resolved
 - FA2022-001, FA2022-002, and FA2022-03 - “The submitted corrective action plans were acceptable. The finding is closed.”
 - The “submitted corrective action plan” was informal and not to be confused with the Corrective Action Plan related to SB 68, “Pending”
- October 16th, 2023 – DCSD Corrective Action Plan
 - Approved and signed by 5 members of the BOE and transmitted to GaDOE
 - Submitted before October 27th deadline.

Corrective Action Plan Update

- Refer to “SB 68 Corrective Action Plan FY 2022 (November 8th Audit Committee) FINAL”



FY23 Audit Update

FY24 Audit Timeline

- September 26th, 2023 – FY23 Books Closed
- September 27th, 2023 – Transparency in Government (TIGA) to DOAA
- September 29th, 2023 – Trial Balance / DE-046 to GADOE
- October 31st, 2023 – “Audit Kickoff” with M&J
 - See Engagement Letter dated 10/29/2023
 - Received first audit request list and access to documentation repository tool.
- November 13-17 – M&J to review DOAA workpapers
- December 1st, 2023 Financial Statement Prep and Audit Engagement to begin.
- March BOE Meeting – Delivery of FY2023 Audit Report
 - Future fiscal year reports to be delivered in December / January

Questions?