

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

# FORVIS

## QUARTERLY STATUS REPORT **DeKalb County School District**

For the Quarter Beginning on July 1, 2023 through September 30, 2023  
Submitted by FORVIS, LLP

# Quarterly Performance Overview

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## I. Scope of Work

As of March 13, 2023, **FORVIS, LLP** (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 These reports are not to be published or used in any other manner other than noted above without the written consent of FORVIS.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.

During the quarter of July 1, 2023 through September 30, 2023, FORVIS has completed its data analytics review for ESSER I funds received by DeKalb County School District. These processes have provided additional information necessary to sample both Accounts Payable and Payroll expenditures coded to ESSER I code 4155. Additionally, during this quarter, the FORVIS team has worked with DeKalb to obtain additional documentation necessary for review. These items include, but are not limited to, policies and procedures for the execution of ESSER I funds, Accounts Payable review and approval procedures, backup supporting documentation in relation to Governor's bonus, supplemental pay and other bonuses given with ESSER I funding.

During the quarter of July 1, 2023 through September 30, 2023 FORVIS also sent a project team member on site to work with DeKalb County School District staff to obtain requested documentation and receive walk-throughs of various internal system processes. These included walk-throughs of Accounts Payable and Payroll processes.

The FORVIS team received several training sessions on Munis system in order to pull back-up supporting documentation such as invoices, purchase orders, contracts, and other documentation needed to complete sample of Accounts Payable. The FORVIS team also worked in collaboration with DeKalb project team members to assist in gaining additional payroll data from Crosspoint. This data set is still pending.

### III. This Quarter's Milestones

Milestones completed in this reported quarter include the holding weekly project status calls with DeKalb, completing data analytics analysis, and the forensics review of data received for ESSER I. Additionally, we have made significant progress in policies, procedures, and data requested as well as walk-through of various Accounting processes and systems. The receipt of Crosspoint payroll-related data and the General Ledger (no parameter) reporting from Munis is outstanding. We appreciate the DeKalb team members working through this data collection process with us.

Perform data analytics team review	07/03/23	08/01/23	100%
Data analytics complete	08/01/23	08/01/23	100%
FVS team to perform review of data analytics outcome	08/02/23	08/29/23	100%
Provide initial recommendation for sampling for ESSER I	08/24/23	08/29/23	100%

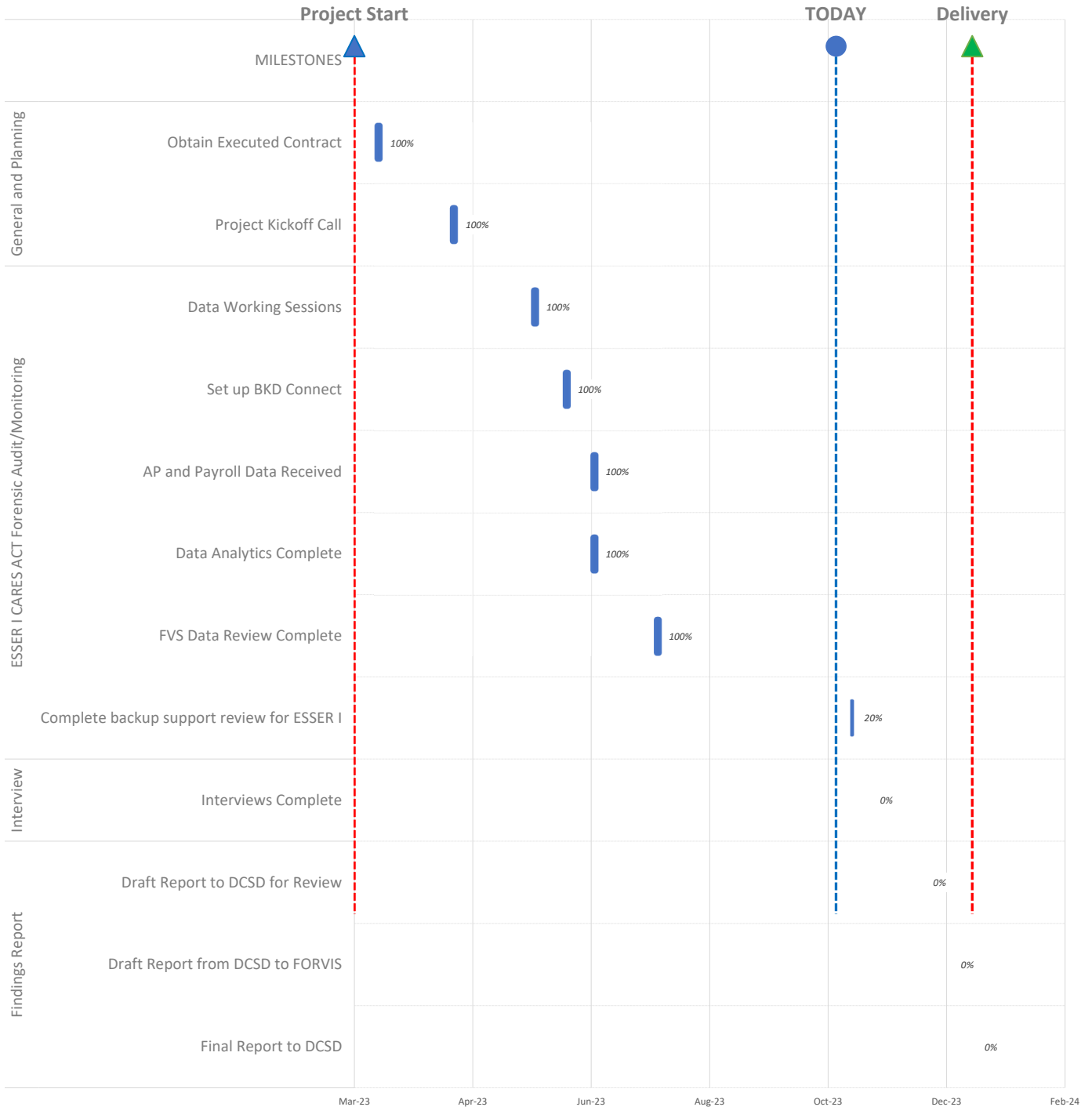
### IV. A Look at the Quarter Ahead

The FORVIS 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 full review of ESSER I expenditures and to provide a drafted report to the DeKalb County School District for review by the end of the year.

Additionally, it is the goal of the FORVIS team to begin the ESSER II and III monitoring phase of the engagement based on outcomes of the ESSER I forensic audit. The FORVIS team will continue to provide recommendations to DCSD regarding grant funding process improvements and internal control processes. The FORVIS team has access to Munis and is able pull documentation support to lighten DCSD's administrative burden. Due to the current state of the ESSER I forensic review, the DCSD project timeline is now currently estimating that on-site interviews will be scheduled and occur within the month of November.

# 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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