



# DeKalb County Board of Education Audit Committee Meeting November 8, 2023

## Updates & Discussion of Audit Activity

Presented by: Joel Thibodeaux, CIA – Director of Audits & Compliance

# Discussion Items: Internal Audits & Compliance

- 1. Initial School Audits**
- 2. SPLOST IV & V Audit**
- 3. ESSER Audit**

## Initial School Audits

- Reinstating regular school audits after 2 year hiatus due to COVID and changes to the organization and the accounting system.
- Scheduled to begin in January 2024, commencing with high schools.
- Initial school selections based on level of cash flow and discussions with the Local School Accounting unit.
- Risk assessments were distributed to Principals, Bookkeepers, and LSA Specialists during the last week in October.
- Internal Auditors now training on the new Munis Student Activity Module.

## Initial School Audits

- School audits will be staffed with internal employees. No contractors.
  - All internal audit staff will be cross-trained to proficiency in school audits.
- All school audits will include assessment of new processes and controls for cash management in the new system, sponsor activity, purchasing and vendor management, and reviewing support organization activity (boosters, PTA/PTO, etc.).
  - Other risk factors will be prioritized based on risk assessment results.

# Initial School Audits

School Audit Listing for 3rd Quarter, FY 2024 (January-March, 2024)	
Cedar Grove High School	Cross Keys High School
Dunwoody High School	Lakeside High School
Martin Luther King, Jr High School	Redan High School
Southwest DeKalb High School	

**Final order of audits will be determined following analysis of risk assessment results from each school.**

## SPLOST IV & V Audit Update

Plante Moran, PLLC

- Projected completion has been adjusted to April 2024.
- Cost to Date: \$150,884 of \$761,000
- SPLOST V document requests and reconciliations near completion. Work starting on SPLOST IV.
  - Some processes in SPLOST IV are different from SPLOST V; Currently mapping information flow
- Second visit to retrieve documents is being planned.
  - Much of the SPLOST IV project documentation is not digitized.
- Document review is becoming more intensive as change orders and payment applications are being analyzed.
  - AECOM staff is assisting with data gathering and providing Proliance data
  - Process documents and situational responses now being requested

## ESSER Audit Update

### FORVIS, LLP

- Started in April 2023 – Scheduled completion is February 2024
- Cost to Date: \$216,996 of \$877,000 project budget
- Q2 Status Summary (July – September 2023) received
- Data Collections and Analytics for CARES completed
  - Contractor visit during September clarified and accelerated document request responses
- Current Status:
  - Processes and SOPs now being examined
  - Onsite interviews expected to occur during November
  - Payroll Register information still pending

## ESSER Audit Update FORVIS, LLP

- Current Status:
  - Processes and SOPs now being examined
  - Onsite interviews expected to occur during November
  - CrossPointe Payroll Register information still pending
    - Working with DIIT on fulfilling request
  - Working through Munis contractor access issues
    - Contractors received requested training for pulling back-up out of Munis
    - IA producing documents for contractors
  - Draft report delivery is expected by "end of the year".

# ESSERS Audit Revised Timeline

## FORVIS, LLC

- Revised projected timeline for completion of the ESSERS Comprehensive (Forensic) Audit:
- Data submissions completed as of August.
- Initial draft audit report scheduled to be delivered in November 2023.
- Timeline could be affected by DCSD staff availability for interviews and follow-up to sampling requests.
- Final report collaboration begins in December 2023.
- Planning and approval for ongoing monitoring in December 2023 and January 2024.
- Final Report presentation to BOE anticipated in February 2024.

ACTIVITY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY
Project Management	█	█	█	█	█	█	█	█	█	█	█	█
Documentation Collection	█	█										
Risk Assessment			█									
Financial Audit of CARES/ESSER Spending				█	█							
Draft Report Sent to the DCSD Stakeholders						█						
Final Report Sent to the Board of Education in Advance							█					
Final Report Presentation to the Board of Education								█	█			
Ongoing Annual Risk Assessments*				█	█	█	█	█	█	█	█	█
Ongoing ESSER Program Monitoring*				█	█	█	█	█	█	█	█	█

# Follow-Up Questions or Concerns?

## **Audit Committee Requests for Additional Information**

Office of Internal Audits & Compliance

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