

The logo for FORVIS, consisting of the word "FORVIS" in a bold, white, sans-serif font with a registered trademark symbol (®) to the upper right. The logo is positioned in the top left corner of a background featuring a pattern of diagonal red stripes of varying shades.

**FORVIS<sup>®</sup>**

# QUARTERLY STATUS REPORT

## **DeKalb County School District**

For the Quarter Beginning on October 1, 2023, through December 31, 2023  
Submitted by **FORVIS, LLP**

# Quarterly Performance Overview

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## 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.

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 20, 2023 FORVIS also sent a project team member on-site to work with DeKalb County School District staff to obtain requested documentation and receive walkthroughs of various internal system processes. These included walkthroughs of Accounts Payable and Payroll processes.

During the quarter of October 1, 2023 through December 31, 2023 FORVIS worked to validate ESSER I expenditures utilizing the Accounts Payable Register and the sample pulled from our initial Data Analytics assessment. The FORVIS team pulled backup supporting documentation out of Munis. It was noted during this process that our team did not have the access to be able to see requisition approvals within Munis. We provided this information to DeKalb to begin working with IT to obtain this access. The FORVIS team received several training sessions on Munis system 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 Crosspointe. During the week of November 11, 2023 interviews were completed by FORVIS project staff with DeKalb County School District team members.

- Joel Thibodeaux
- Lance McConkey
- Shaun Thompson
- Dr. Myisha Warren
- Eric Cannady
- Dr. Tekshia Ward-Smith
- Antwyn Brown
- Michelle Jones

Additional documentation was requested after the completion of these interviews.

During this quarter, the FORVIS team continued to request payroll registers needed for the purpose of completing the payroll validation process. Additionally, we held weekly project meetings with DeKalb's various department chiefs to request updates on outstanding documentation needed to complete our assessment and report.

During this quarter it was acknowledged that our accounts receivable for this engagement had exceeded that of our firm policy and we put a stop work order in place on December 14, 2023 until the outstanding balance for DeKalb had been paid in full.

### **III. This Quarter's Milestones**

Milestones completed in this reported quarter include the request and collection of backup support data and documentation for ESSER I. Additionally, the expenditure validation process was completed with the information we had collected to date and forensic interviews took place on-site with the DeKalb County School District team members.

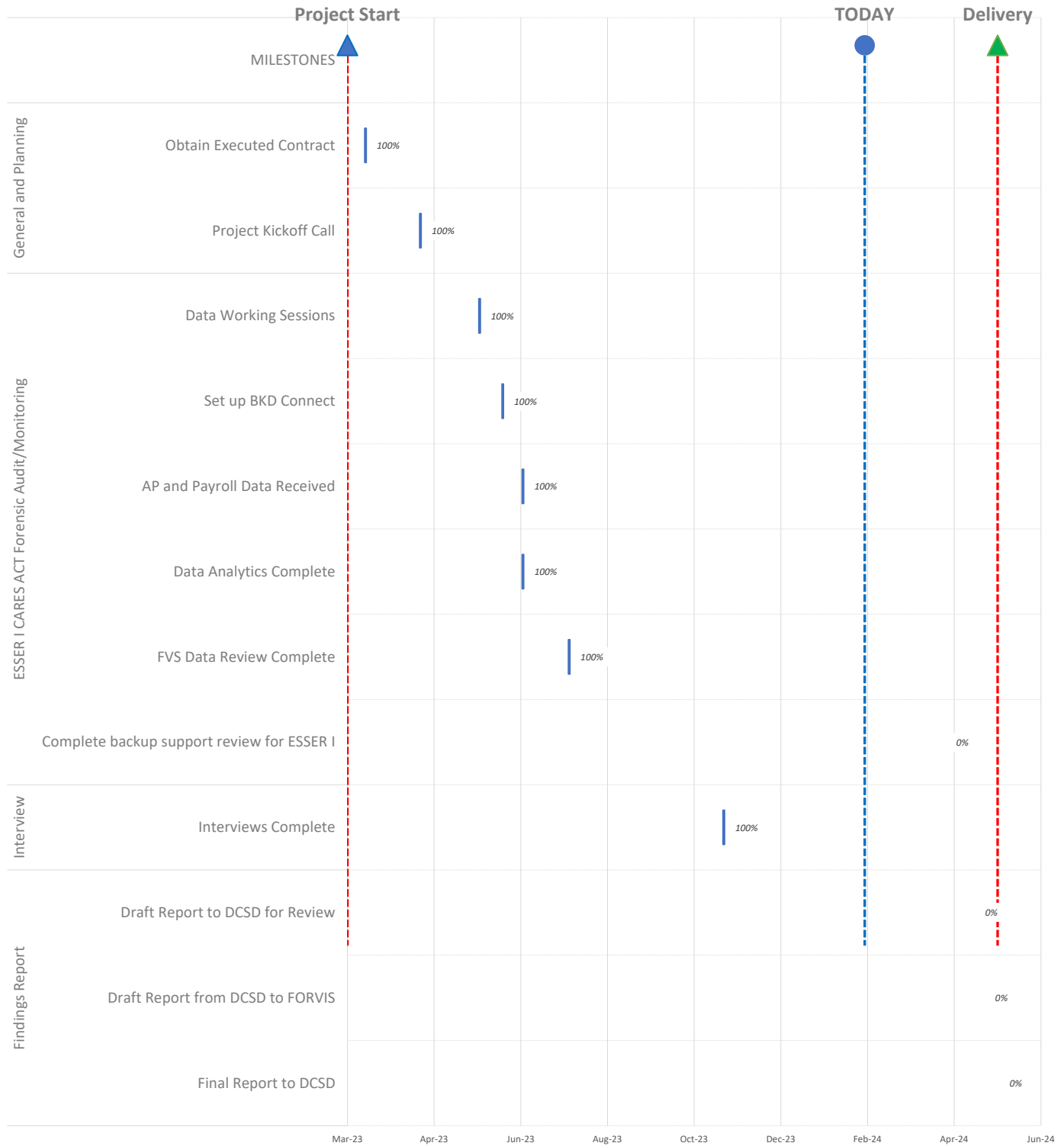
### **IV. A Look at the Quarter Ahead**

The FORVIS team will continue to request the backup data and documentation needed to complete its AP and payroll assessments. We will work to draft the report of those items identified within our forensic processes. Delivering the draft report to DeKalb during calendar Quarter 1 of 2024 will depend solely on when the additional documentation is received from DeKalb.

Additionally, it is the goal of the FORVIS team to begin the ESSER II and ESSER III monitoring phase of the engagement based on the 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 in these funding sources.

## 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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