



DeKalb County Board of Education Audit Committee Meeting March 7, 2024

Updates & Discussion of Audit Activity

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

Discussion Items: Internal Audits & Compliance

- 1. SPLOST IV & V Audit**
- 2. ESSER Audit**
- 3. Fleet Operations Audit**
- 4. School Audits**

SPLOST IV & V Audit Update

Plante Moran, PLLC

- Projected completion has been set to **May 31, 2024**.
 - Project status meetings are now weekly
- Cost to Date: \$471,290 of \$761,000
- Data gathering and Analysis of SPLOST V projects managed and paid in Munis is near completion.
 - Working through data requirements for SPLOST IV and SPLOST V projects managed in CrossPointe.
- Inter-Divisional and contractor collaboration efforts are being managed through Audits& Compliance and Chief of Staff Office.
 - Noted improvements in turnaround time and data quality

ESSER Audit Update

FORVIS, LLP

- Scheduled completion has been moved to **May 2024**
- Cost to Date: \$427,625 of \$877,000 project budget
- Q3 Audit Status Summary (October - December 2023) received
- Analytics for CARES completed; Data collection continues...
 - Contractor visit during December clarified and accelerated document request responses
 - Initiated online specialized and cross-functional “work sessions” as needed between contractors and internal staff to expedite data requests
 - Most remaining requests relate to payroll expenditures and related approvals

ESSER Audit Update FORVIS, LLP

- Current Status:
 - Working through Munis contractor access issues
 - DIIT and Munis contractor team engaged in resolution
 - Draft report is being developed as data is collected and analyzed
 - Draft report delivery is expected late April 2024 with final report delivered in May 2024, contingent upon DCSD's response to draft report.

School Audits

- Audits started in January 2024 are all in the reporting phase with March 15 deadlines for providing initial reports and scheduling exit conferences.
- Second round of audits initiated during the week ending March 1.
- Internal Audits team reports that full cooperation and access is being provided by principals and school staff thus far.
- Testing and monitoring of Time and attendance in Munis has been added to the audit scope.

School Audits

School Audit Listing for 3rd Quarter, FY 2024 (January-March, 2024)

Southwest DeKalb High School - Reporting	Dunwoody High School - Initiated
Lakeside High School - Reporting	Cedar Grove High School - Initiated
Redan High School - Reporting	Lithonia High School - Initiated

Fleet Services & Inventory

- An audit of Fleet Services operations and a full fleet inventory was resumed in November 2023.
- The scope of this audit includes:
 - Vehicle Purchases – includes school buses, facility service trucks and vehicles, public safety patrol vehicles, and vehicles for administrative use
 - Fuel – Purchase contract management, fuel distribution management and access procedures
 - Vehicle Maintenance – Inspection, maintenance scheduling, emergency SOPs, Parts management
 - Vehicle Disposal procedures

Follow-Up Questions or Concerns?

Audit Committee Requests for Additional Information

Office of Internal Audits & Compliance

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