



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>
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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.
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- February 28th - GaDOE Interim Cross Functional Monitoring (Chris Toles, Jasmine Williams)
 - ERP progress – sufficient, demonstrated significant progress
 - December financial report – sufficient, met SB-68 reporting requirements
 - Bank reconciliations - timely, like to see reconciling items cleaned up quicker

Corrective Action Plan Update

- Refer to “SB 68 Corrective Action Plan FY 2022 (March 7th Audit Committee)”