



DeKalb County Board of Education Audit Committee Meeting April 11, 2024

Update of Internal Audit Activity

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

ESSER Audit Update

FORVIS, LLP

- Scheduled completion has been moved to **May 2024**
- Cost to Date: \$519,201 of \$877,000 project budget
- Q3 Audit Status Summary (October - December 2023) received
- Current Status:
 - Working through final information requests related to approval workflows in materials procurement and payroll reclassifications
 - 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.

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.

SPLOST IV & V Audit Update

Plante Moran, PLLC

- Projected completion remains **May 31, 2024**.
 - Project status meetings are now weekly
- Cost to Date: \$668,897 of \$761,000
- Change Order request of \$320,000 presented and submitted for approval
 - Additional manpower hours needed for document collection and analysis
 - Total budgeted expense: \$1,081,000
- 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

School Audits

- Audits were completed at SW DeKalb and Redan High Schools.
 - Audit reports were transmitted to Principals and the HS Area Office.
 - Lakeside HS required expanded scope. Additional analysis and reporting underway.
- Audits at Cedar Grove, Dunwoody, and Lithonia High Schools were initiated during March.
 - Full cooperation is being reported from the field
- Finance has provided the Internal Audits team will full data access to Munis Student Activity and archived SchoolBooks data – enhancing IA’s ability to retrieve and analyze school financial activity.

School Audits

Current School Audit Listing for FYTD 2024

Southwest DeKalb High School – Exit Mtg	Lithonia High School – Fieldwork near completion
Redan High School – Exit Mtg	Dunwoody High School – Fieldwork ongoing
Lakeside High School - Reporting	Cedar Grove High School – Fieldwork ongoing

Fleet Services & Inventory

- Delivery of the draft report on Inventory is scheduled for April 30, 2024.
- Audit Area Updates:
 - Vehicle Purchases –
 - Other departments purchasing vehicles: Plant Services, Public Safety, Transportation, Superintendent's Office
 - Departmental fleet managers interviewed regarding procurement procedures
 - Vehicle inventory being reconciled to Munis
 - Fuel – Purchase contract management, fuel distribution management and access procedures
 - Vehicle Maintenance – Completed interviews with service advisors and currently evaluating maintenance scheduling, inspections, and repair
 - Vehicle Disposal procedures – Capital Assets Manager interviewed and engaged for additional information, including inventory reconciliation

Follow-Up Questions or Concerns?

Audit Committee Requests for Additional Information

Office of Internal Audits & Compliance

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Item Updates: Internal Audits & Compliance

- 1. ESSER Audit**
- 2. SPLOST IV & V Audit**
- 3. Internal Audit Activity**