



DeKalb County Board of Education Audit Committee Meeting June 13, 2024

Update of Internal Audit Activity

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

Update Items: Internal Audits & Compliance / Superintendent

1. **SPLOST IV & V Audit**
2. **ESSER Audit**
3. **Internal Audit Activity**
4. **Audit Reports Released**
5. **Internal Audits QA**
6. **Operations/DIIT Audit**

SPLOST IV & V Audit Update

Plante Moran, PLLC

- Executive Summary deliverable: **June 30, 2024.**
 - Summary format with each audit area represented
 - Financial
 - Forensic
 - Construction
- Cost to Date: \$771,883 of \$1,081,000
- Remaining data gathering and Analysis is near completion
 - Forensics Team: Email extraction complete – 1.1TB, 2-3 weeks to process
 - Expense Testing – Exception rate on submitted documents is higher than expected, increasing follow-up requests

SPLOST IV & V Audit Update

Plante Moran, PLLC

- Plante Moran will present the Executive Summary at the July 11 Audit Committee Meeting.
- Draft Report with supporting documentation and analysis is being authored.
 - July-August deliverable

ESSER Audit Update

FORVIS, LLP

- Scheduled draft report completion has been moved to **June 30, 2024**
- Cost to Date: \$598,030 of \$877,000 project budget
- Current Status:
 - Financial data and document requests are completed. No major follow-ups are expected.
 - A management narrative on early management and differences between budgets and actual CARES/ESSER spending has been requested.
 - Federal Programs and Internal Audits are working on fulfilling this request.
 - Monitoring/Consulting will continue through the September 30 spending deadline.

School Audits Program

- Audits at Cedar Grove, Dunwoody, and Lithonia High Schools were initiated during March.
 - Full cooperation is being reported from the field
- Full Audit List:
 - Complete: Redan HS, SW DeKalb HS
 - Final Analysis & Reporting: Lakeside HS, Lithonia HS
 - Current Engagements: Cedar Grove HS, Dunwoody HS
 - Next Up: Columbia HS, DeKalb School of the Arts, DeKalb HS of Technology-South
 - DSA – Performance event fundraising & costs
 - DHST-South – CTAE activity study
 - Columbia HS – Parent & Community support groups

Fleet Services & Inventory

- Initial report on the Vehicle Inventory process delivered and under review.
 - Will be transmitted to Fleet Management for review and response upon sign-off
- Full Final Report – June 30, 2024

Other Audit Projects

- Maudlin & Jenkins Annual ESSER Audit (Finance)
 - Will be transmitted to Fleet Management for review and response upon sign-off
- GA Milestones Assessment/Governor's Office of Student Achievement (Accountability)
 - Audit fieldwork is completed. GOSA is currently reviewing and will share with the Assessment Department in July for response.
 - The final report is scheduled for publication in August, 2024.

Other Audit Projects

- DCSD HR Assessment – IBEX/H3C
 - Assessment process continues
 - Assessment findings, recommendations, and executive summary are being drafted
 - DCSD staff review of draft is scheduled to begin in the third week of July, 2024
 - Project progress is “On Schedule” for most components of the engagement
 - Identified “Delays” are mostly minor, involving cross-department functions and scheduling stakeholder interviews.
 - Significant among these items are delays caused by the integration and implementation of Comp & Class study findings and recommendations. Resolution is expected this week.

Internal Audits & Compliance: Process Improvement / Quality Assurance

Plan to partner with Gartner, Inc., providers of subscription-based research and consulting services, for technical support as internal management plans and implements process improvements and a quality assurance program for our office and staff – potentially impacting the District at Large.

- Benchmarking DCSD Internal Audits performance vs. Industry standards
 - Diagnostic process – 6 functional objectives & 25 distinct functional activities
 - Recommendations for improvements and enhancements that modernize our approach and execution
- Increased and improved use of existing data analytics capabilities
 - Game-changing skills development for all levels of IA staff
- Revision of annual and ad hoc risk assessment procedures to meet technological advances and other new challenges
 - Initial steps toward establishing a full Enterprise Risk Management framework
- New team members with limited experience need to be developed
 - Subscription provides 3 levels of access for up to 50 DCSD employees for professional development, collaboration with other departments, and individual inquiry

Operations and DIIT Audits

- RFP Solicitation for the Operations and DIIT assessments will be published in June.
 - Ion Wave and the Georgia Procurement Registry – June 20, 2024
 - Champion Newspaper (DeKalb County’s legal organ) – June 20, 2024 (after meeting the June 12, 2024 submission deadline)
- Both Board Policy (DJE) and state law (§OCGA 36-80-0027) requires the District to advertise these bid opportunities to the official legal organ and other media normally utilized for this purpose.

Audit Report Release

Internal Audit Reports

- Coca Cola Funds Audit
- Fleet Inventory Audit Report
- SNS COVID Activity Audit

School Audit Reports

- Redan High School
- Lithonia High School
- Cedar Grove High School
- Southwest DeKalb High School

Reports are released to the Board of Education's Audit Reports portal. Released reports are also available by request for Audit Committee Community Advisors and by Open Records Request to the General public.

Follow-Up Questions or Concerns?

Audit Committee Requests for Additional Information

Office of Internal Audits & Compliance

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