



Dr. Devon Q. Horton, Superintendent

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Mrs. Anna Hill
Mrs. Whitney McGinniss
Ms. Allyson Gevertz
Mrs. Vickie B. Turner
Dr. Joyce Morley

July 11, 2024

Attn: Audit Committee

Re: Mauldin & Jenkins FY2023 Financial Statement Audit

Financial Statement Audit

Progress & Outstanding Items / Issues / Timeline

1. 100 requested items
 - a. 33 accepted (auditors reviewed & signed off)
 - b. 17 fulfilled (submitted but auditor hasn't reviewed)
 - c. 14 returned (provided information/answer & auditors had a follow-up)
 - d. 36 outstanding. Outstanding items consist of
 - i. Capital Assets/CIP (goal of submitting COB Monday, which will clear 9 items)
 - ii. Fund Balance
 - iii. Walkthroughs/Confirmations/Letters (15 items)
 - iv. Census Testing
 1. TRS/OPEB employee samples (awaiting HR to fulfill).
2. Issues Noted
 - a. None noted at this time.
3. Timeline
 - a. Estimated completion by the end of August if remaining items are received next week. Will require a collaborative effort across divisions.

Single Audit - Federal Programs

Programs Tested / Outstanding Items:

1. ESSER
 - a. internal control memo
 - b. question on schoolwide program
2. ECF - Emergency Connectivity Fund
 - a. internal control memo
 - b. award documents
 - c. ECF inventory list
 - d. expenditure sample supporting documents (auditors haven't selected sample yet)
3. CNC - Child Nutrition Cluster
 - a. expenditure sample
 - b. payroll sample
 - c. DE107s, eligibility sample
 - d. supporting documents for all samples provided
4. Title I
 - a. time & attendance sample
 - b. internal control memo
 - c. charter school support
 - d. drawdown support
 - e. homeless children funds support

Byron Schueneman
Chief Financial Officer, DeKalb County School District