



DeKalb County Board of Education Audit Committee Meeting September 12, 2024

Updates on Internal Audit Activities

PRESENTATION AGENDA

1. Internal Audit Updates
2. Operations/DIIT Assessment Deliverables
3. Implementation of E-SPLOST Audit Recommendations

Internal Audit Updates

School Audits

- Completed Audits – Reports delayed for QC review.
- **Current:** Columbia HS, DHST, MLK, Jr. HS, Dunwoody HS
- **ES Requested Reviews:** Redan ES, Snapfinger ES
- School Compliance Liaison in Development (New role, not new position)

Current Departmental Audits

- Fleet Services – Fuel & Maintenance Scope Areas
- CTAE Business Processes – Central Office to Schools
- Athletics – Pre-audit work

SCHOOL AUDIT REPORT QC

- Standardized language in narratives for findings and recommendations
- Streamline the report format
 - Length – relevant information, concise presentation of facts
 - Exhibits – self explanatory, relevant to the finding
- Eliminate the use of names in narratives and exhibits
- Leverage new support services to develop report templates
- Reformat existing reports for review and release

Operations & DIIT Assessment: COSA Project Schedule *(3-4 Months, Revised from Response)*

Month	Milestone	Delivreeable
October 2024	Introductory meetings/Begin Data Collection/Determine Survey needs	Finalize timeline processes and people
October-November 2024	Data Collection, Interviews, Observations, Focus Groups, and Surveys	Initial data collected, Focus Groups, Interviews, and Observations
November-December 2024	Completion of Data collection, Data Analysis	Data collection completed
December 2024-January 2025	Complete Data Analysis and necessary follow-up	Data analysis complete
January-February 2025	Report Delivery	Comprehensive Summary and Recommendations

Operations & DIIT Assessment: Final Deliverable

Summary Report and Recommendations - The final component of the process will be the creation of a customized, comprehensive report that will include:

- a. Strengths, Weaknesses, and Opportunities
- b. Summary of the overall assessment and comparison
- c. Recommended next steps (Roadmap) prioritized by:
 - i. Do now
 - ii. Do soon
 - iii. Do later

ESPLOST Audit Follow-Up

PHASE 1: ASSESSMENT AND DEVELOPMENT (*3rd Party Collaboration*)

A. Evaluate the “Fixes” in place.

- 1) Munis GL, Reporting, Purchase Approval workflows
- 2) Kahua: Cost tracking; Final Closeout & Project documents
- 3) Adoption of written SOP/PPM
- 4) Records Retention Schedule & Regulation

B. Remediation Action Plan

- 1) Establish remediation goals for each remaining finding.
- 2) Develop action plans and timelines for implementation
- 3) Establish responsible, accountable, and collaborative roles for each plan

ESPLOST Audit Follow-Up

PHASE 2: IMPLEMENTATION (*3rd Party Collaboration*)

DCSD Management Responses projected that implementation of remediation measures would be complete by June 30, 2025.

1. Workplan progress monitoring and timeline tracking through completion of implementation by 3rd Party Consultant.
 - a. Continued evaluation of each plan's adequacy
 - b. Status meetings
 - c. Quarterly reports to Audit Committee
2. Develop Internal Audit Processes Plan for Continued Monitoring and Validation of remediation measures and associated controls

ESPLOST Audit Follow-Up

PHASE 3: VALIDATION (*Internal Audits*)

1. Establish Internal SOPs for Monitoring and Validation – as recommended by 3rd Party Consultants
 - a. Includes developing templates in TeamMate+ Audit Management system
2. Incorporate ESPLOST Monitoring & Validation into the Annual Audit Plan
 - a. Includes staff assignments and necessary skills training (Gartner)
3. Establish Quarterly Report & Review with ESPLOST Management for continuous monitoring of controls and outcomes

Follow-Up Questions or Concerns?

Audit Committee Requests for Additional Information

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