



Dr. Devon Q. Horton, Superintendent

Mrs. Deirdre P. Pierce, Board Chair  
Ms. Allyson Gevertz, Vice Chair  
Mr. Andrew B. Ziffer  
Ms. Whitney McGinniss  
Tiffany Hogan, Ph.D.  
Mr. Dijon DaCosta, Sr.  
Mr. Awet Eyasu

## 2023-001 Timely Financial Reporting and Maintenance of the General Ledger

**Criteria:** Timely and accurate financial reporting and maintenance of the general ledger of all funds included in the financial statements of the School District to facilitate informed financial decisions by the District's management and those with oversight of management is imperative.

### Corrective Action Plan:

The District has strengthened internal controls, policies, and procedures and ensured adherence through improved monitoring.

Completed actions included:

- Fully transitioned to a single ERP system, Munis, as of June 30<sup>th</sup>, 2024.
- After the transition was complete, Finance analyzed and reconciled the general ledger and subsidiary ledgers in advance of fiscal year 2024 year-end close. During this time, account balances were reviewed, reconciled and appropriate entries were made to ledgers to ensure proper reporting.
- After the fiscal year 2024 year-end close, the District's fiscal year 2024 financial statement exhibits, notes, and schedules were completed in house and submitted timely before the December 31, 2024, deadline.
- The Finance Division prepared in advance, maintained and provided supporting documentation to the Georgia Department of Audits and Accounts (DOAA) and the Georgia Department of Education (GaDOE) on or before established due dates. This includes but is not limited to timely submission of the CS-1 file, three DE-046 files, Transparency in Government (TIGA) file, Audit History file, as well as reconciled listings for subsidiary balances reported on the FY2024 financial statements.

**Estimated Completion Date:** Implementation completed in fiscal year 2024

**Contact Person:** Mr. Byron Schueneman, Chief Financial Officer

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## 2023-002 Cash and Interfund Balances

**Criteria:** Internal controls should be in place to ensure financial statements properly present the financial position of the District's funds in accordance with generally accepted accounting principles and that funds properly report cash balances and interfund payables and receivables.

### Corrective Action Plan:

The District will strengthen internal controls, policies, and procedures and ensure adherence through improved monitoring.

Completed actions include:

- Fully transitioned to a single ERP system, Munis, as of June 30<sup>th</sup>, 2024.
- After the transition was complete, Finance analyzed and reconciled several general ledger cash accounts within the Munis bank reconciliation module to ensure proper reporting. The following accounts are now actively being reconciled within Munis's bank reconciliation module:
  - Athletics
  - SPLOST VI
  - School Food Nutrition (Catering)
  - Georgia Fund 1 accounts

Planned actions include:

- Analyze and reconcile remaining bank accounts to the general ledger by bank and fund to ensure proper cash maintenance and reporting. The remaining funds to be completed and brought into Munis's bank reconciliation module prior to June 30<sup>th</sup>, 2025, are:
  - General Operating Account (includes Accounts Payable and Payroll Clearing Accounts)
  - SPLOST V
  - School Food Nutrition
- Partner with DebtBooks to develop a formal treasury management strategy. DebtBooks will provide an analytical tool that will help monitor cash balances and ensure appropriate balances are maintained in each account while maximizing interest earnings from Georgia Fund 1.
- Repurposing an available, unfilled Finance position and create an Account II position over treasury maintenance that will monitor and maintain cash on a daily basis.
- Utilizing smart sheets to improve the consistency and accuracy of month-end close procedures of the general ledger and monthly reporting and accuracy.

**Estimated Completion Date:** June 30, 2025

**Contact Person:** Mr. Byron Schueneman, Chief Financial Officer

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## 2023-003 Receivables and Related Balances

**Criteria:** Internal Controls should be in place to ensure that amounts reported as receivables, revenues, and unavailable revenues are appropriate and properly valued in accordance with generally accepted accounting principles.

### **Corrective Action Plan:**

The District has strengthened internal controls, policies, and procedures and ensured adherence through improved monitoring.

Completed actions included:

- The District's fiscal year 2024 financial statement exhibits, notes, and schedules were completed in house.
- All necessary financial statement entries, including receivables, were documented to accurately present the District's fiscal year 2024 financial standing.

**Estimated Completion Date:** Implementation completed in fiscal year 2024

**Contact Person:** Mr. Byron Schueneman, Chief Financial Officer

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## 2023-004 Allowable Costs

**Program Name:** Child Nutrition Cluster

**Assistance Listing Number:** 10.553 and 10.555

**Criteria:** In accordance with the terms of the Child Nutrition Grant and 2 CFR 200, Cost Principles for States, Local Governments, and Indian Tribes, specific documentation must be maintained to support salaries and wages charged to the federal program. Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee. Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation.

### **Corrective Action Plan:**

The District will strengthen internal controls, policies, and procedures and ensure adherence through improved monitoring.

Planned actions include:

- In February 2025, the Finance Division hired a School Nutrition Accountant to work collaboratively with the School Nutrition Department and provide dedicated financial and reporting support.
- The Finance Division and the School Nutrition Department will review payroll detail reports and ensure periodic certifications for all employees are completed timely.
- Completed periodic certifications will be gathered and maintained centrally.

**Estimated Completion Date:** Fiscal Year 2025

**Contact Person:** Dr. Connie Walker, School Nutrition Executive Director

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## 2023-005 Equipment and Real Property Management

**Program Name:** Emergency Connectivity Funds

**Assistance Listing Number:** 32.009

**Criteria:** Internal controls should be in place to ensure that equipment and real property management requirements are met as specified in the guidance provided by the Federal Communications Commission (FCC). FCC guidance specified that the District was required to maintain asset inventories of the devices purchased with the ECF program. The Uniform Guidance requires any recipients of federal awards to comply with the equipment and real property management requirements indicated by the grantor agency.

### **Corrective Action Plan:**

The District will strengthen internal controls, policies, and procedures and ensure adherence through improved monitoring.

Planned actions include:

- Board policy DIB: Financial Reports, will be reviewed and updated to establish District reporting requirements around bulk purchases.
- The Finance Division's Capital Asset Department will ensure all Divisions are informed of the capitalization requirements and have on-going inquiries in monthly/quarterly meetings of any recent or upcoming purchases that may qualify.
- The Finance Division will work with all Divisions to ensure qualifying purchases are recorded in the financial records and properly inventoried.

**Estimated Completion Date:** Fiscal Year 2025

**Contact Person:** Dr. Kermit Belcher, Chief Technology Officer

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Presented to and approved by the DeKalb County Board of Education at the March 10, 2025, Board Meeting.

Signed By:

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Dr. Devon Q. Horton, Superintendent

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Mrs. Deirdre P. Pierce, Board Chair

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Ms. Allyson Gevertz, Vice Board Chair

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