



TWIGGS COUNTY PUBLIC SCHOOLS

SB 68 Corrective Action Plan

ASSISTANT

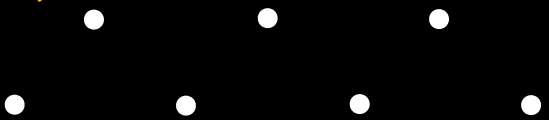
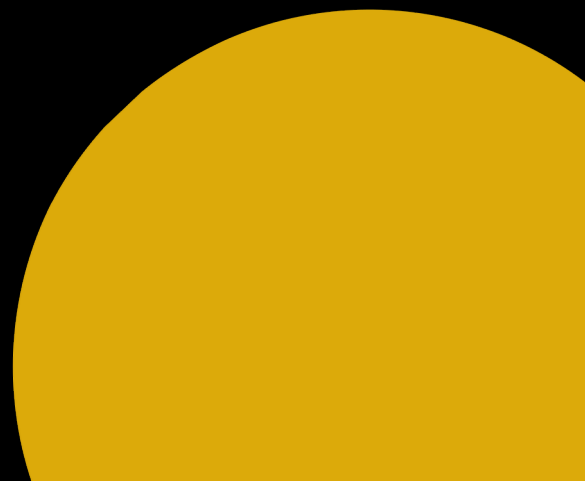
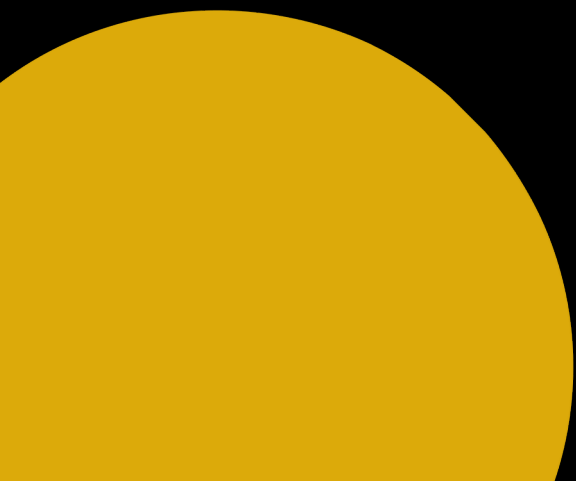
SUPERINTENDENT

JAMES F. AUSTIN, III

TUESDAY, APRIL 8, 2025

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VISION

Generating Excellence: One
Team...One Goal



The mission of the Twiggs
County Public School System
is to Inspire, Challenge and
Prepare all students to
compete Globally.





Strategic Plan Goals

I: Learning & Wellness for All

II: Excellence Ahead: Academics, Facilities & Opportunities

III: Doing Things the Twiggs Way

IV: Growing & Sustaining Our Village

V: A Premier People First Organization

What is a corrective action plan?

A Corrective Action Plan (CAP) is a formal response to an audit finding that outlines the specific steps an organization will take to address and resolve identified financial compliance issues. The CAP includes:

- A clear explanation of the finding
- Root cause analysis
- Detailed corrective measures
- Assigned responsibilities
- Timelines for implementation
- A process for ongoing monitoring and evaluation

The goal of the CAP is to prevent recurrence of the issue, ensure compliance with financial regulations, and demonstrate accountability to auditors, stakeholders, and funding agencies. It serves as both a compliance tool and a roadmap for strengthening internal controls.

What happened in our Fiscal Year 2022 Audit?

Criteria: Generally accepted accounting principles require revenues to be recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. As a part of these processes, the School District should review all revenue transactions to determine reporting in the proper period.

Condition: During fiscal year 2022, the School District did not properly record revenue, accounts receivable, and unearned revenue related to grants and SPLOST revenues.

Context: During our testing of SPLOST and grant revenues, we noted amounts were not properly stated. Audit adjustments in the General Fund and Capital Projects Fund were required to properly reflect balances.

Consequences of the finding?

Under O.C.G.A. § 20-2-67 (as amended by Senate Bill 68 in 2020), the Georgia Department of Audits and Accounts (DOAA) is required to assess the financial risk level of school systems. A designation of moderate risk is assigned when a school system reports financial irregularities or budget deficits for one or two consecutive years.

Based on the Audit Committee Letter dated December 6, 2024, Twiggs County Board of Education has been designated as moderate risk.





As a result, the Superintendent must submit a detailed Corrective Action Plan to the Georgia State Board of Education within 120 days of the letter. This plan must:

- Outline specific changes to the district's internal control structure
- Aim to reduce the risk level from moderate to low
- Be presented, approved, and signed by a majority of local board members at a regular meeting
- Be submitted via email to Brittany S. McCarty (brittany.mccarty@doe.k12.ga.us)

This plan is in addition to any corrective action submitted during the audit process. In addition, Superintendent must attend a financial workshop, which has been scheduled.

Next steps

How We're Resolving the Audit Finding:

-  Independent CPA will conduct an internal audit of our year-end processes
-  Internal workflows and reporting timelines will be revised to ensure compliance
-  Ongoing training and capacity-building for Business & Finance staff—starting with senior leadership (CFO).
-  Focused effort to strengthen internal controls and restore clean audit outcomes

Board Action Tonight:

- The resolution before you includes these key actions
- Your approval and signatures are required
- This resolution will be read at the State Board of Education Meeting
- We need Board approval to accompany the resolution.
- Board you are approving the “ Senate Bill 68 Corrective Action Plan for the FY22 Audit.”

QUESTIONS?

