



# DeKalb County Board of Education Audit Committee Meeting May 27, 2025

## Update on Athletics Audit

Presented by: Joel Thibodeaux, CIA – Director of Audits & Compliance  
Principal Auditor: Tisha Smoots, Internal Auditor II

## Audit Purpose

**The Department of Athletics has undergone substantial changes over the past fiscal and school year. The programs offered have expanded into elementary schools and have increased in middle and high schools. The DCSD Athletics program also operates from an Enterprise fund, financed by ticket sales and sponsorships, which has operated at a loss for several years. The purpose of this engagement is to survey and assess current and transitional processes and to recommend and advise on budgeting, cost alignment, and business operations with the goal of bringing the fund to solvency.**

# Audit Scope

- **Scope Area I: Forecasting and Budgeting for Revenue and Expenditures**
- **Scope Area II: Process for Revenue (inclusion of Elementary sports and concessions)**
- **Audit Scope Area III: Process for Categorizing and Booking Expenditures (including support Payroll for Athletics Events)**

# Athletics Staff Engaged

## Engaged the following personnel in the Athletics Department:

- **Ms. Myss Johnson-Jelks; Executive Director of Athletics**
- **Ms. Valerie Gilbert; Bookkeeper 12 Month – Athletics**
- **Mr. Brandan Lane; Director, Athletics**
- **Ms. Janet Scott; Executive Administrative Assistant**
- **Mr. Lorenzo “Keith” Sewell; Specialist II Athletics**
- **Ms. Alethea Webb; Administrative**

# Scope Area I Update

- **Scope Area I: Forecasting and Budgeting for Revenue and Expenditures**

In prior years, forecasting and budgeting has been based on expected program needs, not expected program revenue – which has left the fund operationally insolvent, requiring transfers from the general fund for allowed expenditures.

**Following initial observations, the following needs are apparent:**

- Make sure that general fund and enterprise fund expenditures are aligned correctly.
- Ensure that revenues are properly forecast

## Scope Area II Update

- **Scope Area II: Process for Revenue (inclusion of Elementary sports and concessions)**

**Ticket sales for all revenue generating sports are conducted online (GoFan=cashless). However, processes for recognizing, reconciling, and reporting event revenue are assigned to one employee. Separate employee is responsible for booking revenue into Munis. Accounting reconciles the revenue account.**

**Following initial observations, the following needs are apparent:**

- Department needs updated Standard Operating Procedures (currently under development).
- Establish separation of duties and upgrade training regimen.
- Determine classification/assignment of concession revenue

## Scope Area III Update

- **Audit Scope Area III: Process for Categorizing and Booking Expenditures (including support Payroll for Athletics Events)**

**Still in assessment and review. In order for the Enterprise account to operate in solvency, non-athletic expenditures must be removed from the Enterprise fund budget to the general budget. These expenditures are being reviewed with the Executive Director with anticipated involvement of the Division of Finance.**

# Project Completion Timeline

- **June 30, 2025: Draft Report**
- **July 1-18, 2025: Present & Review with Athletics Management; Management Responses**
- **August 1, 2025: Final Report with Management Responses**