



Dr. Devon Q. Horton, Superintendent

Mrs. Deirdre P. Pierce, Board Chair
Ms. Allyson Gevertz, Vice Chair
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FS 2024-001 Strengthen Oversight of the Information System Conversion

Internal Control Impact: Significant Deficiency

Description:

The DeKalb County Board of Education (School District) should strengthen oversight of its information system conversion from its legacy resources/payroll (HR/payroll) and financial system to its new financial system.

Corrective Action Plan:

The Division of Information and Instructional Technology (DIIT) acknowledges this finding stemming from the conversion from the legacy CrossPointe system to Munis, which was completed during the fiscal year in review. During the conversion, several controls were implemented, including dedicated project management support and active schedule monitoring. DIIT will continue to monitor, ensuring a successful transition into future years. No further action is being taken at this time as the conversion has been completed.

Estimated Completion Date: N/A

Contact Person: Kermit Belcher, Chief Information Officer

Telephone: 678-676-1200

E-mail: Kermit_Belcher@dekalbschoolsga.org

FS 2024-002 Strengthen Information Technology General Controls

Internal Control Impact: Significant Deficiency

Description:

The DeKalb County Board of Education (School District) should strengthen logical access controls over its financial and human resource/payroll (HR/payroll) systems.

Corrective Action Plan:

The Division of Information and Instructional Technology (DIIT) accepts this finding and will implement the following corrective measures. During the SY26, all users will transition to NIST-aligned passphrases to improve Identity Access Management (IAM) controls. In addition, the following actions will be implemented to enhance logical access controls:

- Assign a project lead to oversee remediation efforts.
- Enhance and strengthen password policies to align with NIST recommended passphrases.
- Engage internal stakeholders (Technology, HR, Finance) to support role validation and governance.
- Develop and implement a Munis Separation of Duties (SoD) matrix.
- Conduct a phased review of all Munis user roles and permissions.
- Complete a full user access review with supervisor validation.
- Document standard operating procedures for access control and SoD enforcement.
- Establish an annual user access review process with tracking and oversight.
- Provide training and communication to access approvers and users.
- Deliver regular progress updates to technology leadership and internal stakeholders.
- Form a cross-functional oversight committee to ensure compliance and closure of audit findings.

Phased Implementation Timeline (Aug 1st 2025, – June 15th 2026):

- **Phase 1 (Aug 1 – Sept 15):** Assign team, gather user access data, begin SoD matrix
- **Phase 2 (Sept 16 – Dec 15):** Finalize SoD, clean up roles, draft procedures
- **Phase 3 (Jan 6 – Feb 28):** Conduct full access review, finalize SOPs
- **Phase 4 (Mar 1 – Apr 30):** Automate review process, deliver training
- **Phase 5 (May 1 – June 15):** Validate remediation, submit audit closure documentation

Estimated Completion Date: June 15, 2026

Contact Person: Kermit Belcher, Chief Information Officer

Telephone: 678-676-1200

E-mail: Kermit_Belcher@dekalbschoolsga.org

FS 2024-003 Strengthen Controls over Employee Compensation

Internal Control Impact: Significant Deficiency

Description:

The School District's policies and procedures were insufficient to provide adequate internal controls over the employee compensation process.

- i. Documentation supporting additional pay totaling \$53,605.42 was missing for 10 employees.
- ii. Four employees received compensation more than their contracted amounts, resulting in total overpayments of \$7,472.54.
- iii. One employee was underpaid \$3,897.00 compared to their contract.

Corrective Action Plan:

The School District will strengthen enforcement of existing compensation procedures and improve communication between HR, Payroll, and school-based staff. A centralized digital repository will be implemented to store all payroll adjustment documentation. A pre-payroll reconciliation process will be established to ensure payments align with contracts and change management strategies will be applied as needed to support process improvements and system limitations.

- i. Payroll To address the first bullet point, the following corrective measures have been designed by the Finance's Payroll Team:
 - By October 31st, 2025, payroll shall revise SOPs to clearly outline required documentation and records retention for any form of additional pay (e.g., stipend, overtime, retroactive pay). The revised SOPs will be shared with all timekeepers, bookkeepers and department managers.
- ii. To address the second bullet point, the following corrective measures have been designed by the Human Resource's, Compensation Team:
 - Develop and enforce standard operating procedures for submitting and approving additional pay requests by August 31st, 2025.
 - Centralize and retain documentation for all payroll adjustments in a secure, accessible system no later than August 31st, 2025.
 - Resolve identified overpayments and underpayments, initiate recovery or issue corrective payments when identified.
- iii. To address the third bullet point, the following corrective measures have been designed by the Human Resource's, Compensation Team:
 - Implement a standard operating procedure around pre-compensation review to reconcile employee pay with correct grade and step placement by August 31st, 2025.
 - HRIS will implement **enhanced functionality within the Employee Access system to allow employees to view their pay information directly.** While challenges exist due to

integration limitations between MUNIS and Employee Access that require workarounds, this enhancement will help reduce payroll discrepancies and promote greater transparency regarding compensation and pay structures. These enhancements are scheduled to be complete no later than June 30th, 2026.

Estimated Completion Date: June 30, 2026

Contact Person:

Tasha Davis-Mills, Chief Human Resource Officer

Byron Schueneman, Chief Financial Officer

Telephone: 678-676-1200

E-mail:

Tasha_Davis-Mills@dekalbschoolsga.org

Byron_Schueneman@dekalbschoolsga.org

FA 2024-001 Improve Controls over Employee Compensation

Internal Control Impact: Significant Deficiency

Description:

The policies and procedures of the School District were insufficient to provide adequate internal controls over the employee compensation process as it relates to the Child Nutrition Cluster.

- i. One employee who no longer worked for the School District received salary payments totaling \$8,715.
- ii. Two employees did not have any of the required certifications, or comparable documentation, to support their salary payments totaling \$48,837.
- iii. One employee was missing required certifications, or comparable documentation, to support portion of their salary payments totaling \$8,128.
- iv. One employee's salary in the amount of \$2,671 was incorrectly charged to the federal program for one pay period.
- v. Documentation of additional pay totaling \$33,883 could not be located for 14 employees.

Corrective Action Plan:

- i. To address the first bullet point, the following corrective measures have been designed by the Human Resource's, Compensation Team to prevent future occurrences of payments to inactive employees. The school district will:
 - Implement a standard operating procedure that allows Talent Acquisition Managers to manage the resignation process for their assigned areas. This will improve timeliness and reduce the risk of missed or delayed separations. This is scheduled to be in place by December 31st, 2025.
 - Implement a digital time and attendance, timekeeping system by October 31st, 2025. Once in place, any employee that has not checked in during the pay period will be reviewed.
- ii. To address the second bullet point, the following corrective measures have been designed and implemented by December 31st, 2025 by Finance's School Food Nutrition Team:
 - **Designation of Monitoring Responsibility:** A new position, Records and Accountability Technician has been created to complete SNS substitute payroll, extra activity and file and monitor monthly time and effort certifications. The Records and Accountability Technician will be assigned the responsibility of monitoring time and effort certifications for all school sites. This includes tracking submissions, maintaining SNS employee roster for each school and identifying any missing or incomplete certifications.
 - **SNS Employee Roster Review:** The Records and Accountability Technician under the guidance of the Business Manager III will work with Human Resources to maintain and utilize an updated employee roster for all SNS federally funded positions at the school level. This roster will be cross-referenced during each certification period to ensure all required staff are accounted for and compliant.

- **Timely Submission Oversight:** Certification deadlines will be clearly communicated to SNS employees and SNS supervisors. School level monthly certifications are emailed by each Manager to the SNS in box. The Records and Accountability Technician will issue reminders prior to the due date and follow up on outstanding certifications.
 - **Ongoing Compliance Monitoring:** The Records and Accountability Technician will provide a monthly status report to the Business Manager III, noting any compliance gaps and resolution steps taken. The Area Compliance will monitor compliance during onsite visits.
 - **Training and Communication:** Training on proper time and effort reporting procedures will be provided to all SNS staff throughout the year. Schools that are out of compliance will receive remediation training and a letter will be sent to the School Principal from the SNS Business Manager III. The remediation training will emphasize federal requirements, certification timelines, deadlines, and the importance of accuracy. The SNS Manager will be required to complete the outstanding documentation as a part of the corrective action process.
 - **Documentation:** All communications, reminders, certifications, and monitoring activities will be documented and maintained for audit purposes, in alignment with SNS federal recordkeeping guidelines (5 years plus the current year).
- iii. To address the third bullet point, the following corrective measures have been designed by the Human Resource's, Compensation Team. The School District will:
- Implement a standard operating procedure around pre-compensation review to reconcile employee pay with correct grade and step placement by August 31st, 2025.
 - HRIS will implement enhanced functionality within the Employee Access system to allow employees to view their pay information directly. While challenges exist due to integration limitations between MUNIS and Employee Access that require workarounds, this enhancement will help reduce payroll discrepancies and promote greater transparency regarding compensation and pay structures. These enhancements are scheduled to be complete no later than June 30th, 2026.
- iv. To address the fourth bullet point, the following corrective measures have been designed by the Finance:
- By October 15th, 2025, all Program Directors will provide Finance with a listing of employees to be paid out of their respective programs. Finance's Position Control Team will reconcile rosters and update employee payroll charge codes in advance of the October 15th, 2025 paycheck.
 - By September 15th, 2025, Finance's Accounting team will share payroll detail with all Program Managers after the initial generation of each semi-monthly payroll. The manager's will review salary and benefits scheduled to be charged against their program, and communicate to Accounting any corrections that are necessary.
 - Finance's Accounting Team will continue to share all expenditure details that substantiate each program's monthly drawdown with the Program Managers for their review and approval.

- v. Payroll To address the fifth bullet point, the following corrective measures have been designed by the Finance's Payroll Team:
- By October 31st, 2025, payroll shall revise SOPs to clearly outline required documentation and records retention for any form of additional pay (e.g., stipend, overtime, retroactive pay). The revised SOPs will be shared with all timekeepers, bookkeepers and department managers.

Estimated Completion Date:

Contact Person:

Tasha Davis-Mills, Chief Human Resource Officer

Byron Schueneman, Chief Financial Officer

Connie Walker, School Nutrition Executive Director

Telephone: 678-676-1200

E-mail:

Tasha_Davis-Mills@dekalbschoolsga.org

Byron_Schueneman@dekalbschoolsga.org

Connie_R_Walker@dekalbschoolsga.org

Presented to and approved by the DeKalb County Board of Education at the September 8, 2025, Board Meeting.

Signed By:

Dr. Devon Q. Horton, Superintendent

Mrs. Deirdre P. Pierce, Board Chair

Ms. Allyson Gevertz, Vice Board Chair

Mr. Andrew B. Ziffer

Ms. Whitney McGinniss

Dr. Tiffany Hogan

Mr. Dijon DaCosta

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