



DeKalb County Board of Education Audit Committee Meeting September 4, 2025

ESPLOST Corrective Actions Assessment Report

Presented by: Joel Thibodeaux – Director of Audits & Compliance

Contracted Auditors: CLA – CliftonLarsonAllen, LLP

Introduction & Background

In 2024, consultants from Plante & Moran performed a comprehensive audit of DeKalb County School District's E-SPLOST program. A formal report was provided to the District which included a summary of findings, along with recommendations for the District to improve its controls, policies, procedures, and oversight in an effort to enhance governance of future E-SPLOST programs.

The DeKalb Board of Education requested a 3rd Party assessment of corrective action development and deployment. CLA was engaged to assist the District with their organization, documentation, and remediation action plans in response to the Plante & Moran report.

Summary of ESPLOST Findings and Status of Corrective Actions

Finding	Finding Category	Activity Goal	Status	Assessment or Solution Owner
1	Policies	Assess current status of Program Procedures Manual (PPM) development	IN PROCESS (Q2 2026)	Erick Hofstetter
2	Project Spend Tracking	Assess current status of Project Spend Tracking and Reporting	COMPLETED	Lance McConkey
3	Contract Procurement, execution, and monitoring	Assess proposed improvements to Capital Contract structure and management	COMPLETED	H. Eric Hilton
4	Records Retention	Assess status of the Digitization Project and Records Retention Policy	IN PROCESS (Q4 2027)	Kermit Belcher / Glenn Melendez
5	Vendor Selection	Assess current Capital Vendor selection process; Advise ongoing monitoring	IN PROCESS (Q2 2026)	Yolonda Love
6	Purchase Approval	Assess current Purchase Order management process; Advise ongoing monitoring & internal auditing process	COMPLETED	Carla Smith
7	Expense Review	Assess current Purchase Order management process; Advise ongoing monitoring & internal auditing process	COMPLETED	Carla Smith
8	Internal Control	Implement a suite of preventative and detective controls to monitor the governance of SPLOST funds	IN PROCESS (Q3 2026)	Joel Thibodeaux
9	Change Orders	Assess proposed improvements to Capital Contract structure and management, focusing on mitigating District risks and costs	COMPLETED	Hans Williams
10	Project Spending	Establish reconcilable “budget to actual” analysis and reporting by leveraging Munis capabilities	COMPLETED	Lance McConkey
11	Final Inspection Documentation	Implement formal closeout process and documentation retention capabilities which meet requirements of the PPM.	COMPLETED	Hans Williams

Follow-Up Questions or Concerns?

Audit Committee Requests for Additional Information

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