



DeKalb County School District

Plante & Moran Audit Report Follow-Up Assessment

July 2025

Draft Report

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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.

CLA was engaged to assist the District with their organization, documentation, and remediation action plans in response to the Plante & Moran report.

Executive Summary

CLA held small group and individual interviewees with over ten (10) representatives from the DeKalb County School District across multiple divisions including Operations, Information and Instructional Technology, Finance, and Administration to review the findings and recommendations from the Plante & Moran report. For each finding, CLA confirmed the status of each remediation/recommendation implementation and for those not yet completed, obtained an estimated date of completion by the District. *(Dates refer to quarters of the County's fiscal year).*

Of the eleven (11) findings noted in the Plante & Moran report, CLA identified six (6) items that have been completed as of July 2025 and five (5) items that are still in need of remediation. Several of the initial expected completion dates are now past due. CLA has obtained updated expected completion dates from relevant control owners in the District. Many areas are currently in process and require collaboration and coordination of individuals from cross-functional teams throughout the District. Details for each finding and their associated status are documented below.

Note: The Observations and Recommendations are copied directly from the Plante & Moran report.

Audit Finding 1 – Lack of Enforceable Policy to Govern District Processes

Observation: The Policy and Procedures Manuals (“PPM”) were not developed to align with District processes and were not communicated to District personnel. As a result, District personnel were unfamiliar with the PPM, and there was no policy being adhered to throughout the E-SPLOST IV and E-SPLOST V programs.

Recommendation

Industry best practice is that District administration maintains a version-controlled policy to govern all E-SPLOST program spend.

The District should engage a third party to develop a policy and tracking mechanism for future E-SPLOST programs that considers input from District personnel while taking into account any legal or regulatory requirements. The policy should include the following attributes:

1. Responsibilities for job roles involved in the E-SPLOST programs
2. Timelines for process completion
3. Decision-making authority limits
4. Process for communication of policy requirements to District personnel
5. Monitoring procedures to ensure compliance
6. Procedures for accurate document retention



7. Oversight procedures in establishing the budget, scope, and schedule to ensure quality, timeliness, and strong economics in project management (see recommendation #3 for further details)

Status – **In Process** (*Expected completion: Q2 2026*)

No comprehensive E-SPLOST policy manual has been compiled. Dekalb County has hired a new construction management firm, HPM, that is relied upon for policy and procedure manuals and construction-management activities. Per the County, HPM will be taking over the program management role for the District. Initial discussions have been held between the District and HPM to set program expectations. Internally, the District has identified the Executive Director for Facilities and Capital Improvement and the Director of SPLOST Planning as the leads for generation, oversight, and management of the ESPLOST standard operating procedures.

Next Steps

The program policy manual needs to be created. The Executive Director for Facilities and Capital Improvement and the Director of SPLOST Planning need to continue coordination with the new vendor, HPM, to document standard operating procedures for the management of ESPLOST including the seven (7) attributes as identified in the finding above.

Audit Finding 2 – Incomplete and Inaccurate Ledger of E-SPLOST Transactions

Observation: The District did not maintain a complete and accurate ledger of E-SPLOST-related transactions consisting of project, expense details, vendor, date, and amount. This issue appears to have occurred because of the conversion to Munis in 2018, as well as a lack of appropriate supporting documentation for journal entries.

Recommendation

Industry best practice is that District administration maintains a version-controlled policy to govern all E-SPLOST program spend.

Industry best practice is to reconcile detailed subledgers to the general ledger on a monthly basis. All variances should be investigated and resolved within 30 days.

The District should craft and adhere to a policy that all sub-ledger systems must be reconciled to general ledger data monthly, with review from a member of management with the appropriate level of knowledge and authority. Additionally, action plans should be developed to investigate and clear any variances within 30 days.

The District should also provide comprehensive training sessions, standard operating procedures, and ongoing support to personnel responsible for financial record-keeping duties. Employees should have the necessary knowledge and skills to effectively utilize the accounting system or software; Munis has the capability to track spending by project, which should be leveraged for future E-SPLOST projects. Training should cover topics such as data entry techniques, ledger reconciliation procedures, adequate journal-entry documentation, and error resolution protocols. The District should encourage open communication channels for employees to seek assistance or clarification on ledger-related matters.



Status – Completed

This finding has been resolved.

The Capital Projects/Capital Outlay Accounting Manager II, Accountant Manager III, and Comptroller have been working on reconciliation of the project ledger to the general ledger monthly going back to fiscal year 2020. A number of corrections have been identified, and part of this process has included clearing errors involving variances which has been time-consuming.

A new process has been established for monthly reconciliations for the E-SPLOST transactions, and the District has developed a shared month-end check sheet (electronic “smartsheet”) to standardize the process steps and document sign offs and completion dates. It is accessible to all those responsible and accountable within the reconciliation workflow. The District has the Capital Projects/Capital Outlay Accounting Manager II or Accountant Manager III perform the reconciliation process and the Comptroller performing monthly review.

CLA received a copy of the Q3 2025 E-SPLOST VI monthly reconciliations to observe the new process taking place.

CLA received a copy of the Financial Month End- FY25 Period 10 monthly checksheet to observe the new process taking place.

Next Steps

Not Applicable

Audit Finding 3 – Contracts were Written in a Manner that was Not Favorable to the District and Resulted in the Overpayment of Additional Soft Costs and a Lack of Spending Oversight

Observation: The District’s contractual and financial processes for implementing capital improvements from procurement and planning through construction and close-out can be significantly improved from its current state. This includes procurement documentation, establishing and tracking the budget-to-actual costs from the planning phase through construction (including contingencies), and close-out activities.

Recommendation

Industry best practices are to review and update procurement processes to align with current market trends and conditions. For this recommendation, the District should conduct a comprehensive overview of its procurement of Construction Management services in alignment with its contract documents and incorporate industry “best practice” processes relative to defining the following:

- Construction Management Fees (Overhead and Profit)
- Staffing for pre-construction and construction services
- General conditions, insurance, and contingency use



In addition, bridging documents and more specificity of the project bidding documents, including the dates published, control version, and/or having the AE provide their index of drawings and specifications (with dates of final issuance) for incorporation.

Included in the contract review process, the District should conduct a comprehensive overview of the Payment Application process to ensure that multiple departments are reviewing, receiving, and approving the applications for payment, including the application of the proper CM costs, including fees, staffing, general conditions, contingency use, allowance use, and insurances and that multiple departments received and retain these records accordingly.

Status – **Completed**

This finding has been resolved.

The District is contracting and leveraging input from the third-party construction management firm, HPM, in coordination with the District's Office of Legal Affairs, to develop a framework within the newly developed Standard Operating Procedures (see Finding #1) to ensure that the District's construction management function meets the best industry standards – particularly in the consideration and approval of various elements of total project expenditures with the goal of minimizing final project cost and creating project budget savings wherever possible. HPM is also engaged to facilitate the efficient operations of projects. Additionally, the District has engaged a new Program Manager to help understand and document project processes.

Prior to project initiation, the Legal department reviews Response to Proposals (RFPs) and the selected, prevailing contractor (including a confirmation that vendor scoring sheets and appropriate selection process was followed by the District). Bidders must agree to District contract forms and the Legal department creates the contractor agreements which are then returned to the Board and the Superintendent of Schools to execute. The District has an internal Contract Administrator and Contract Administration team who oversees the District contracts and uploads them into the contracts module of Munis.

Change orders are documented on standard DeKalb forms and are routed through internal Legal for review and changes to timeline, cost, and verification of appropriate backup, supporting documentation, and approval signatures. Change orders over \$25K are retained in Munis.

The District has an operations steering committee (which includes the Legal department) that reviews and discusses project change orders, rationale, cost implications, project impact, and other relevant project factors. These meetings are recorded.



Next Steps

Not Applicable

Audit Finding 4 – Documents to Support the Audit were Not Retained in Accordance with District Policy

Observation: The District did not maintain records in an organized and auditable manner. Additionally, the District failed to appropriately maintain records in accordance with the DeKalb County School District Records Retention Schedule, dated 2013.

Recommendation

Industry best practice is to adopt and adhere to a records retention policy that is monitored and enforced by management. The District should develop and deploy a records retention training program for all District personnel. This training includes the following:

1. Awareness of governing policies in place from a District and regulatory standpoint.
2. Instruction that multiple retention timelines may apply to a single document. In these instances, the longest of the applicable timelines applies
3. Best practices for storage contemplating security, structured folders, and searchability
4. Procedures for effective disposal

Additionally, the District should develop and execute a management monitoring program to inspect the effectiveness of the District's records retention policy on a monthly basis. Monitoring should focus on selecting key documents within each department on a rotating schedule to evaluate whether these documents have been retained or not retained in accordance with applicable policies. This will allow future audits of E-SPLOST expenditures to be executed in a timely, efficient manner and improve the District's adherence to the DeKalb County School District Records Retention Schedule.

Status – **In Process** (Expected completion: Q1 2028)

The District submitted the guidelines for the retention policy (in alignment with the state retention guidelines) to the Legal department in December 2024. The Legal department is currently working on updating the internal policy and retention schedule. Proposed revisions to the internal policy and/or schedule are set to go to the Board for review in September 2026. The District's directive is that the policy and retention schedule will be updated annually. The responsibility for confirming effectiveness of the retention policy will be a collaborative effort between Legal and Operations at the District.

The District's digitization project has been initiated as of Q1 2025 and is estimated to run through at least 2027. The team is currently focusing on digitization in the HR area. Standard operating procedures are being created to support document retention/digitization awareness in the District. It will be an ongoing effort for future District files and records.



Next Steps

The Legal department needs to complete their review and finalization of the retention schedule and internal retention policy for the District. The digitization of relevant historical files and documents (those that have not surpassed the retention date) also needs to be completed. Digitization of current and future files will be an ongoing process.

Audit Finding 5 – Vendor Selection Teams were Not Appropriately Split Between AECOM and District Personnel

Observation: Selection committees to determine vendors to provide services paid for with E-SPLOST funding were not comprised of sufficient and adequate team members, as recommended by the policy. Of 328 vendor scoresheets analyzed, we noted that 68% did not have the appropriate split between DCSD personnel and third-party project management personnel.

Recommendation

Industry best practice is to ensure a fair, equitable, knowledgeable, and neutral representation of evaluators for all public bids. Additional best practices include retaining score sheets, including evaluation details for all public bids.

The District should implement a monitoring program for the Procurement Department to ensure representation on selection committees is in line with policy and best practices. This monitoring program should include an objective review prior to vendor evaluation to ensure the individuals assigned to the selection committee are aligned with applicable policies. A component of the vendor selection process should include a certification from the Procurement Department that the selection committee was aligned with applicable policies. The District should also implement a standard scoring rubric and ensure the full evaluation scoresheets are retained for audit purposes.

Additionally, on at least a semi-annual basis, the Internal Audit Department should execute reviews of the Procurement Department's adherence to these policies by selecting a sample of vendor evaluations to validate that the selection committee representation is appropriate.

Status – **In Progress** (*Expected completion: Q2 2026*)

The District's original practice for evaluating bids was originally to have five (5) selectors for major District bids and contracts. Three of the five (3/5) were to be District representatives, while the remaining two (2) selectors were consultants. The District's practice then shifted to four (4) total selectors, two (2) District representatives and two (2) consultants. This transition in the District's selection committee was not documented as part of internal project operating procedures and thus impacted the Plante and Moran audit as a finding.

The District retains vendor score sheets in the contract file. Once a vendor evaluation is complete, the process is "certified" which includes the scores and committee. This has not yet been documented on the score sheet.



CLA is working to provide the District with an ongoing monitoring/internal audit program to regularly test/review that representation on vendor selection committees are aligned with policy and best practices.

Next Steps

Relevant project policies/procedures need to be updated to reflect the change in the makeup/requirements of the selection committee. Additionally, the score sheets should be updated to include verbiage attesting that the scores and committee have been verified.

The District will need to complete the ongoing monitoring of selection committees to confirm alignment with policy.

Audit Finding 6 – Purchases Were Initiated Prior to Approval of the Purchase Order

Observation: The District did not have a process for ensuring purchase orders were created and approved prior to the purchase being made and invoice being generated by the vendor. In instances in which a purchase order was not available for audit, District administration indicated an accounting transmittal form could be leveraged. In total, 3,677 transactions (23%) did not have a purchase order or transmittal form that documented all approvals as required by policy.

Recommendation

Industry best practice is to employ a suite of internal controls to ensure the approval of a purchase order prior to any purchase made with District funds.

The District should ensure that the related purchase order policy and procedures are clear and enforced so that purchases are not made without a fully approved purchase order from Munis.

Status – Completed

This finding has been resolved.

All purchases require a requisition. Currently, purchase requisitions are submitted, routed through approvals, and converted to a purchase order prior to purchase. The process for “after-the-fact” purchases has also been changed; an “after-the-fact” document must be completed with an explanation as to why the purchasing process was not followed and appropriate supervisor signature is required. Training for this new process including blanket purchase orders and “after-the-fact” exceptions has been held for District employees.

If a project has been approved by the Board, and a vendor has been awarded, a blanket purchase order is created now, prior to any purchases. As expenses are entered, they are reviewed against the blanket purchase order to confirm they are applied appropriately and the relevant documentation has been uploaded and attached in Munis. Invoices are then applied to the blanket and the blanket balance is reduced. The Munis three-way-match capability (matching purchase order, invoice, and packing slip) is enabled.



An additional workflow approval step has been added in which projects are reviewed and coding is confirmed as appropriate for the correct blanket purchase order and project. There is a purchase approval step where the Contract Management department will review the requisitions to confirm if they are related to/linked to a project, and if so, they will confirm all approvals and documentation in place. Following Contract Management approval, requisitions are routed to the Accounting Department to confirm coding accuracy. (Purchases of \$50K or more require additional approvals in the workflow).

Fully executed contracts for projects are added to the contracts module within Munis.

Next Steps

Not Applicable

Audit Finding 7 – For Expense Items where Documentation was Available, Significant Exceptions were Noted Related to Adherence to Governing Policies, Rules, and Regulations

Observation: Upon completion of a comprehensive review of the E-SPLOST IV and V expenses, there are significant discrepancies that raise concerns regarding the current accounting, expense tracking, and approval practices. Our testing revealed instances of errors in accounting entries that were not corrected, improper approval processes, and a lack of adequate documentation to support the expenditures.

Recommendation

Industry best practice is to maintain an effective process for recording expenses through consistent adherence to a defined policy and procedure and execute a strong, ongoing administrative monitoring procedure.

The District should implement a robust internal control system to prevent and detect errors in a timely manner, enhance the expense approval workflow, and communicate the record retention policy to District personnel to ensure thorough documentation for all transactions. Implementing a policy disallowing after-the-fact purchase orders will protect the District from being responsible for expenses that are not approved prior to the expense occurring.

Additionally, retraining staff on financial policies and procedures will be crucial to prevent recurrence of such issues. The District should ensure team members are trained on how to effectively review invoices for specific services. Team members should track long-term projects for services previously invoiced and ensure services are not invoiced multiple times. These steps will not only rectify the current deficiencies but also strengthen financial management practices for the future.

The District's adherence to the state's codifications will demonstrate its commitment to following the legal requirements for the betterment of its educational facilities and the community it serves.

Status – **Completed**

This finding has been resolved.



All requisitions require documentation. The process for “after-the-fact” purchases has also been changed; an “after-the-fact” document must be completed with an explanation as to why the purchasing process was not followed and appropriate supervisor signature is required. Training has been held for employees on blanket purchase orders and “after-the-fact” purchases.

If a project has been approved by the Board, and a vendor has been awarded, a blanket purchase order is created now, prior to any purchases. As expenses are entered, they are reviewed against the blanket purchase order to confirm they are applied appropriately and the relevant documentation has been uploaded and attached in Munis. Invoices are then applied to the blanket and the blanket balance is reduced. The Munis accounts payable (AP) workflow is established and in use. AP Clerks review to confirm no duplicate invoices are paid. There is a now also a District person in the AP approval workflow for SPLOST purchases who reviews for appropriateness. The Munis three-way-match capability (matching purchase order, invoice, and packing slip) is enabled.

Next Steps

Not Applicable

Audit Finding 8 – A Suite of Preventative and Detective Controls was Not in Place for the Governance of E-SPLOST IV and E-SPLOST V Funds

Observation: As part of our procedures to review the oversight and management of E-SPLOST funds, our team reviewed the internal controls that were in place or not in place during the E-SPLOST program. We noted 18 key controls per the PPM that should have been in place. During our review of the adequacy of the design of each control, we noted that 7 of the 18 controls were not designed to effectively provide oversight and management of E-SPLOST funds.

Recommendation

Industry best practice is to employ a suite of preventive and detective controls that aid in reducing the risk of misstatement or fraud. These controls can leverage the capabilities of the ERP system, with manual controls layered in as an extra line of defense.

The District should develop a control framework for future E-SPLOST programs, with a focus on establishing and communicating policies and procedures to District and AECOM personnel. Additionally, regular monitoring and periodic testing should be implemented to ensure that all controls are functioning as intended. For those controls that continue to operate ineffectively, require remedial training of the control owners consisting of a review of desktop procedures and affirmation of understanding of the requirements to effectively operate controls.

Plante & Moran also provided a draft control framework for the District’s consideration in the audit report.

Status – **In Progress** (Expected completion: Q3 2026)

The remediation for this recommendation will coincide with the District’s ERM framework implementation. A new auditor has recently been added to the Internal Audits and Compliance Team



within the District who will be charged with developing the monitoring, testing, and reporting for all processes and controls identified.

Next Steps

Develop and document the control framework for E-SPLOST programs. Establish a schedule for routine monitoring and periodic testing (e.g., semiannually). Consider utilizing the Plante & Moran sample control framework as a baseline.

Audit Finding 9 – Original Contracts of Low Value Followed by Significant Change Orders Provide Opportunity for Procurement Exploitation

Observation: During our review of the District’s E-SPLOST IV and E-SPLOST V processes it was noted 689 change orders with a total value of \$126.8M were recorded. We noted 30 instances of change orders over \$100,000 when the base contract value was less than \$1M. For the 30 instances, the total value of the base contracts was \$8M. After the change orders were applied, the total contract value including change orders was \$111.5M.

Recommendation

Industry best practice is to maintain an owner contingency within the overall budget and ensure strong controls exist within.

Additionally, the District should implement oversight procedures during the procurement process. This could include a cap on the percentage increase allowable through change orders, regular audits of contract amendments, and a review process by an independent committee. Additionally, training for District officials on the identification and prevention of such exploitative practices by contractors may help to ensure the integrity of the competitive bidding process.

Status – Completed

This finding has been resolved.

The internal Amendment/Change Order template currently being used by the Project Management Team for change orders to contracts for construction services has been updated and notes for change orders over \$100K, Board approval is required. An additional signature line is added for the Board Chair at the bottom of the document.

CLA received a copy of the Amendment to Contract for Architectural Services form to observe the new amendment documentation/process taking place.

Next Steps

Not Applicable



Audit Finding 10 – Documentation to Support a Budget to Actual Analysis and Changes to Budget was Not Retained

Observation: For 15 E-SPLOST IV and 2 E-SPLOST V completed construction projects, the total expenditures surpassed the budgeted amount approved by the Board.

Recommendation

Industry best practice is to maintain a detailed accounting ledger by project, with the supporting documentation behind it, in an organized fashion. This provides the opportunity to not only re-trace the project from inception to completion but also allow trends or anomalies to be detected and acted upon.

The District should implement procedures to ensure changes to project budgets are captured to allow continuous monitoring of project spending to the approved project budget. Additionally, the District should ensure the comprehensive contract management system that is being implemented in Tyler Technologies Munis system identifies all contracts and change orders related to E-SPLOST expenditures so the District is aware of its financial obligations, timelines, and deliverables. The District should also implement a more thorough expense reconciliation process to ensure the monthly reporting of project status and expenses to date is complete and accurate for full transparency to District stakeholders. Finally, the District should implement a periodic internal audit of the contracts and change orders to ensure proper approval is obtained.

Status – Completed

This finding has been resolved.

When a project is initiated, it is organized into multiple line items within Munis with budget allocations by line. System controls prevent line-items from being overspent without an approved budget transfer being completed prior. As part of monthly reconciliation procedures, budget amendments are also reconciled.

Internal policy DJE identifies purchasing requirements and articulates levels of approvals needed at different price thresholds and scenarios. Finance standard operating procedures include the process for obtaining amendment approval. Going forward, reasons for project changes/budget adjustments will be logged in Kahua (internal project management software).

CLA observed a screenshot of the system preventing an expense entry from exceeding an open amount/available funds on a contract.

CLA received documentation detailing the budget amendment process including a description of the transfer needed, an internal memo with the change order request details and contractor change order attached, as well as evidence of the various approvers sign off (including the Board Chairperson). CLA also obtained a screenshot of a journal entry and project ledger reconciliation within Munis to observe the budget transfer process taking place.

CLA obtained a copy of the internal flowchart for approvals of amendments.

CLA observed a contract within the Munis Contract Central module to confirm storage of contracts within the system.



Next Steps

Not Applicable

Audit Finding 11 – Final Inspection Documentation was Not Retained to Evidence the District Reviewed the Final Condition and Quality of Work Performed

Observation: The final inspection documents for E-SPLOST IV and E-SPLOST V construction projects were not maintained to provide them in a timely manner for audit purposes.

Recommendation

Industry best practice is to establish a close-out checklist, with a final review of the checklist and supporting documentation (and the storage of this documentation) performed by those charged with management of the capital program.

The District should establish a systemic approach to maintaining the crucial closeout documentation for complete projects. The documentation should be easily accessible to individuals with appropriate roles and responsibilities. Additionally, implementing a periodic internal audit of the Final Inspection Documents ensures the documentation meets the requirements and is ready for external consideration.

Status – **In Progress** (*Expected completion: Q2 2026*)

The District has indicated that the closeout process is currently a work in progress and noted that a closeout procedure should be in place by Q2 of 2026. A process has been in place for years but solid documentation regarding the financial closeout tasks has been lacking. The District is looking to reinstate a formal closeout checklist as part of new standard operating procedures and the onboarding of HPM.

The District will need to determine what will serve as the primary source of record for particular project files going forward as multiple systems are currently used including Munis and a project management software, Kahua.

Next Steps

Complete the formalization of documented close-out checklist and determine the system of record for project documents.



Summary

The table below summarizes the remaining open audit findings and the estimated completion of each as indicated by the interviewees. An additional column has been added for the District to identify the relevant internal owners for the remediation of each. *Note: the years below are representative of the District's fiscal year (July 1 through June 30).*

#	Finding	Original Expected Completion	Updated Expected Completion	Owner(s)
1	Lack of enforceable policy to govern District processes	Q3 2025	Q2 2026	Erick Hofstetter – Chief Operating Officer
2	Incomplete and inaccurate ledger of E-SPLOST transactions	Q2 2025	Completed	Lance McConkey
3	Contracts were written in a manner that was not favorable to the District and resulted in the overpayment of additional soft costs and a lack of spending oversight	Q3 2025	Completed	Joel Thibodeaux – Director, Internal Audits & Compliance
4	Documents to support the audit were not retained in accordance with District policy	Retention: Q2 2025 Digitization: Q1 2026	Q1 2028	Glenn Melendez – Deputy Chief, Information & Instructional Technology
5	Vendor selection teams were not appropriately split between AECOM and District personnel	Q3-Q4 2025	Q2 2026	Yolanda Love – Capital Procurement Manager
6	Purchases were initiated prior to approval of the purchase order	Q1 FY2025	Completed	Carla Smith – Vendor Services
7	For expense items where documentation was available, significant exceptions were noted related to adherence to governing policies, rules, and regulations	Q1-Q2 2025	Completed	Carla Smith – Vendor Services
8	A suite of preventative and detective controls was not in place for the governance of E-SPLOST IV and E-SPLOST V funds	Q3-Q4 2025	Q3 2026	Joel Thibodeaux - Director, Internal Audits & Compliance
9	Original contracts of low value followed by significant change orders provide opportunity for procurement exploitation	Q3-Q4 2025	Completed	Hans Williams – Director of SPLOST Planning
10	Documentation to support a budget to actual analysis, and changes to budget was not retained	Q3 2025	Completed	Lance McConkey
11	Final inspection documentation was not retained to evidence the District reviewed the final condition and quality of work performed	Q3 2025	Q2 2026	Hans Williams – Director of SPLOST Planning

