

TO: Board of Education

CC: Dr. Marty Pollio, Superintendent
Cordelia Hardin, Chief Financial Officer/Treasurer

FROM: Jim Tencza, Dean Dorton Allen Ford – Internal Audit

SUBJECT: Status of Internal Audit Plan for Year Ending June 30, 2018 – Executive Summary

DATE: January 10, 2018

This report summarizes the Internal Audit activities from July 1, 2017 through December 31, 2017.

- There have not been any significant changes in the Internal Audit Plan
- Through December 31 we are slightly behind schedule with the Internal Audit Plan, however, we anticipate completing all scheduled audits for the year in accordance with the Plan
- See Attachment A for a summary of the status of the internal audits for the year
- See Attachment B for the status of significant findings from the prior years
- Summary of Hotline Reports from July 1 through December 31:
 - 62 reports received (42 of which were bullying cases)
 - 20 non-bullying reports related to:
 - 8 possible hiring issues or conflicts of interest
 - 6 possible employee misconducts
 - 2 possible thefts or frauds
 - 2 possible violation of JCPS policies
 - 2 possible crimes or threats
 - All 62 reports have been closed except for 4
 - See Attachment C for a summary of the Hotline Reports
- Internal Audit Charter – reviewed by Jim Tencza
 - No changes are suggested or required at this time
 - Internal Audit confirms its organizational independence
 - Charter requires an external assessment every 5 years – 2020 would be first one
- In response to KDE findings, a new system for resolving school findings has been developed – see Attachment D
- Internal Audit is developing a short Internal Audit Request Form which will be required to be completed to request the services of Internal Audit
- Jim Tencza attended the Council of Greater City Schools in Miami in November
 - White paper on internal auditing – see Attachment E
 - Study/statistics – see Attachment F

