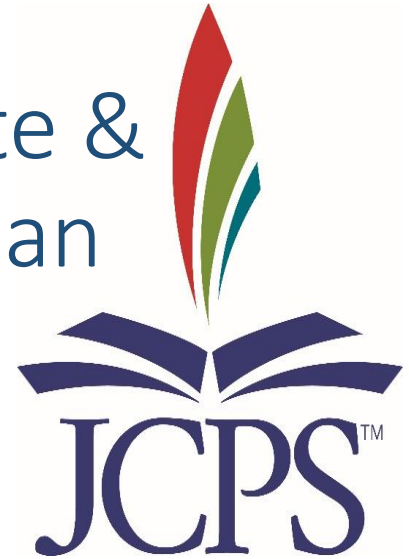


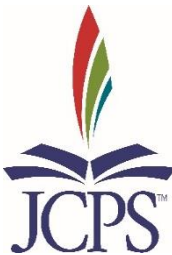
Internal Audit FY20-21 Status Update & Proposed FY 2022 Internal Audit Plan



*Jefferson County Board of Education
September 14, 2021*

Internal Audit Team

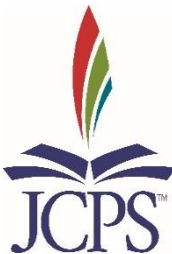
- Jodell Renn, CPA, CIA, CFE Director of Internal Audit
 - Chalynn Comage, CFE, Risk Investigator
 - John LeMaster, CPA Internal Auditor
 - Sonya Miller, Internal Auditor
 - Shari Mattingly, Clerk
- Co-Sourced Partners
 - Armanino LLP (formerly Brown Smith Wallace LLP)
 - Strothman & Company



2020-2021 Work Plan Status Update

Accomplishments To Date:

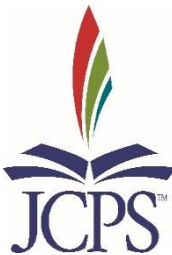
- Performed on-going monthly monitoring of school activity funds (SAF) for 144 schools;
 - Created audit procedure to identify potential operational expenses in SAF.
- Administered the anonymous reporting hotline that received 77 reports;
 - Worked with IT, facilitated creation of Cybersecurity incident type.
 - Worked with DEP to implement a Racial Intolerance incident type and workflow
- Performed 12 investigations/inquiries;
- Travel and other Business Expenses assurance engagement;
- Google Enterprise – Security Review and Penetration Testing – Assurance - Co-Sourced with Brown Smith Wallace LLP;



2020-2021 Work Plan Status Update continued

Accomplishments To Date (continued):

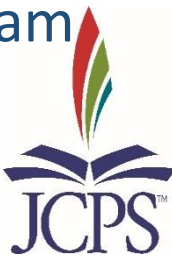
- Standard Information Gathering Tool assistance to IT3 - Consulting – Co-Sourced with Strothman & Company;
- Put into production a data dashboard for selected object codes – Consulting – Co-Sourced Brown Smith Wallace LLP;
- Facilitated preparation of FY 2022 Principal's Combining Budget;
- Facilitated and supported the implementation of a standardized chart of accounts for school activity funds;
- Participated on staff committees in an advisory capacity;
- Implemented an automated workflow for ongoing school activity fund monitoring – Administrative;
- Facilitated and supported year end School Activity Fund closing in EPES



2020-2021 Work Plan Status Update continued

In Process/To Be Scheduled:

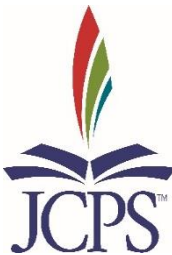
- Contract Administration Process Review – Assurance; (finalizing)
- Purchasing Process – Assurance; (finalizing)
- Construction Management Process Review – MBE/WBE Analysis – Assurance;
- Researching governance, risk and compliance tools – Consulting;
 - Potential project - Exceptional Child Education Assessment Monitoring Dashboard and IT Risk Management – Consulting;
- Electronic Travel and Expense pilot project – Consulting; (testing)
- Building Modification Process – Consulting; (carried over to FY 2022)
- Risk Maturity Model development – Backpack of Success program – Consulting; (carried over to FY 2022)



FY 2021-2022 Audit Plan

Planning Activities performed:

- Met with all Board Members
- Met with Audit Risk Management Advisory Committee
- Met with all Cabinet Leaders and other key personnel
- Met with external audit resources
- Met with Auditors from Council of Great City Schools
- Reviewed Protiviti *Executive Perspectives on Top Risks for 2021*
- Performed a risk assessment of audit universe
- Evaluated staff and external resources

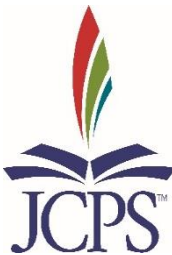


FY 2021-2022 Audit Plan continued

Proposed Projects, does not include carried over projects from FY 2021:

- ❖ Access Controls*
- ❖ Vulnerability Scan of Network Services*
- ❖ Google Suite Follow Up on Corrective Action*
- ❖ Network Administration – Penetration Testing*
- ❖ Grant Fund Utilization Review – CARES Funding
- ❖ Inventory Management Review
- ❖ Nutrition Services Inventory Management Review
- ❖ Future State Activities
- ❖ Monthly Monitoring:
 - ❖ School Activity Funds
 - ❖ School Attendance

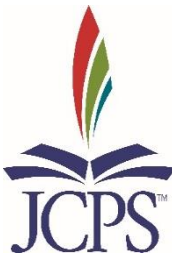
*co-sourced



FY 2021-2022 Audit Plan continued

Administrative and Other Activities:

- ❖ Risk Assessment
- ❖ Quality Assessment and Improvement Program
- ❖ Anonymous Hotline Reports Administration
- ❖ Investigation Activities
- ❖ Committee Assignments (including attending Cabinet meetings)
- ❖ Professional Development



Questions

