# 2021 – 2022 Audit Work Plan*
## Status as of July 31, 2022

| Audit Activities Type | Objective/Status | Status |
|---|---|---|
| *School Activity Fund – Fiscal Year End Closing* <br> **Consulting** | Internal Audit facilitated the fiscal year closing of the school activity fund accounts in EPES. In addition, we helped facilitate the implementation of a chart of account framework for EPES that will allow for analytical reviews across the school activity accounts that were not possible in the past. | Complete |
| *Contract Administration Processes* <br> **Consulting** | Contract administration is a substantially manual process and involves inputs from many different staff from various schools and divisions across the District. While standardized contract templates have been created, there appears to be quite a bit of confusion regarding the requirements which has created frustration in the current process. Several opportunities have been identified that, if implemented, would improve the contract administration process and reduce inefficiencies apparent in the process. | Complete |
| *Purchasing Process Administration Review* <br> **Assurance** | Internal Audit has assigned an overall rating of Sufficient. This indicates that adequate controls are in place for all reviewed processes and generally working as designed to properly address relevant risks. However, we did identify areas where the controls could be strengthened through readily available vendor information, increased documentation of transactional validations, and the uploading of additional documentation into MUNIS to support implementation of the control. Additionally, an opportunity to strengthen the internal control structure, eliminate control gaps, and improve operating efficiencies was identified. | Complete |
| *Google Enterprise – Security Review – Follow up* <br> **Co- Sourced** | Armanino found that corrective action for prior year observations had been fully implemented. Additional observations were made that if implemented would further strengthen the security posture. | Complete |
| *Penetration/Vulnerability Scan Testing* <br> **Co-Sourced** | Armanino was unsuccessful at compromising sensitive student information or gaining a network foothold into school applications or supporting services. Observations were made that if implemented would further strengthen the security posture. | Complete |
| *Microsoft Cloud Review* <br> **Co-Sourced** | Armanino observed that JCPS met 45 percent of Microsoft's best practices, which are designed for medium-large sized businesses. Many of the remaining best practices are in the process of being implemented or have a plan in place to be implemented. | Complete |
| *Access Controls Review* <br> **Co-Sourced** | Strothman & Company evaluated of the policies, procedures and practices for granting and monitoring system access across the District. They identified some opportunities to consider in strengthening the practices that were shared with IT in their planning process. | Complete |

*The timeframe of this plan covered the period September 1, 2021 – August 31, 2022.*

# 2021 – 2022 Audit Work Plan*
## Status as of July 31, 2022

| Audit Activities<br>Type | Objective/Status | Status |
|---|---|---|
| *Employee Separation Process*<br>Assurance | Internal Audit has assigned an overall rating of Sufficient. This indicates that adequate controls are in place for all reviewed processes and generally working as designed to properly address relevant risks. However, we did identify areas (as noted above) where the controls could be strengthened. | Complete |
| *Construction Projects – MBE/WBE Participation Analysis*<br>Consulting | In effort to objectively measure MBE/WBE participation, the scope of the assessment included approximately 60 projects approved by the JCPS Board of Education during the 2019-2021 fiscal years. The projects were judgmentally selected based on the project description, construction cost, or participation percentage recorded on the bid tabulation. Additionally, Internal Audit examined documents submitted with the primary contractor's bid and evaluated the collaboration of JCPS departments in the bid review process. Although the participation of a veteran business enterprise (VBE) is also encouraged for district projects, a VBE was not included in this assessment. | Complete |
| *Governance, Risk, and Compliance Tool*<br>Consulting | After much research, a request for proposal has been issued to find a GRC platform to assist in managing governance, risk and compliance activities across the District. IT risk management, Safe Crisis Management and Internal Audit workflows have been identified as the initial areas to implement once a platform is selected. The vendor selected is Workiva. Implementation will begin in FY 2023 | Complete |
| *Electronic Travel & Expense Reporting*<br>Consulting | Quality assurance testing is being performed to ensure a smooth transition from the current process to the new electronic version. Estimated to be implemented during fiscal 2023. | Finalizing |
| *Inventory Process Review*<br>Consulting | Document the inventory management activities to assist in identifying if there are opportunities to improve operational effectiveness that can assist in determining that the right stock, is at the right levels, in the right places, at the right time, at the right cost. | In Process |
| *School Monthly Financial Reports*<br>Compliance | Monitoring was performed for selected financial transactions for every school. The objective is to identify level of compliance with Redbook requirements. Exceptions identified were communicated with bookkeepers, principals and when necessary, assistant superintendents. Consult with Accounting Services trainer to incorporate common findings in training sessions. | Ongoing |

# 2021 – 2022 Audit Work Plan*
# Status as of July 31, 2022

| Audit Activities<br>Type | Objective/Status | Status |
|---|---|---|
| *Investigation projects/Special Reviews*<br>Investigation | Investigation requests are referred to Internal Audit via the Compliance Hotline; Executive Management requests; Board Member requests; Anonymous direct contacts. Internal Audit has performed 7 investigations/inquiries (2 substantiated, 2 partially substantiated, 3 unsubstantiated) and currently have 4 open investigations. In some cases, opportunities were identified and shared with the appropriate staff member for consideration. | Ongoing |
| *School Activity Fund Monthly Monitoring*<br>Compliance/Monitoring | 83 percent of transactions tested in FY2022 were in compliance. 65 percent of the exceptions were found in the disbursement transactions. Accounting Services will be incorporating training on the topics identified during the reviews to increase the compliance accuracy rate. | Ongoing |
| *School Attendance Monthly Monitoring*<br>Compliance/Monitoring | 75 percent of transactions tested in FY2022 were in compliance. 47 percent of the exceptions were found in suspension related documentation. Pupil Personnel will be incorporating training on the topics identified during the reviews to increase the compliance accuracy rate. | Ongoing |
| *Committee Participation*<br>Consulting | Internal Audit participates on the following committees in an advisory/consulting capacity: Racial Equity Analysis Protocol; IT Risk Management committees (working group and Executive), Data Governance; Records Retention and Investigations working group. | Ongoing |
| *Compliance Hotline Administration*<br>Investigation | The number of hotline calls increased to the pre-pandemic levels of reporting. Bullying remains the top reportable item at 65 percent of all reports. Approximately 20 percent of all reports were substantiated based on follow up activities performed. See breakdown of report types, average days to close on page 4. | Ongoing |
| *Building Modification Process*<br>Consulting | Evaluate current process, identify opportunities for improvement and ensure effectiveness of the activity. | TBD<br>Carry forward to FY 2023 |
| *Geographic Information Systems*<br>Consulting | Document current process and evaluate gaps and opportunities for improvement to ensure roles and responsibilities are properly aligned. | TBD<br>Carry forward to FY 2023 |

*The timeframe of this plan covered the period September 1, 2021 – August 31, 2022.*

# 2021 – 2022 Audit Work Plan*
# Status as of July 31, 2022

| Audit Activities Type | Objective/Status | Status |
|---|---|---|
| *Risk Maturity Model Development – Backpack of Success*<br><br>*Consulting* | While some work has been completed on this project, Staff turnover has impacted the completion and therefore this project has been paused.<br><br>Develop a risk maturity criterion to allow for thoughtful assessment and benchmarking the effectiveness of the Backpack of Success Skills initiative overall and at the school level. The purpose is to help drive continuous improvement. | TBD<br>Carry forward to FY 2023 |

| Row Labels | Other* | | Substantiated | | Unsubstantiated | | Total | |
|---|---|---|---|---|---|---|---|---|
| | # | Ave Days to Close | # | Ave Days to Close | # | Ave Days to Close | # | Total Ave Days to Close |
| **Administrative** | | | | | | | | |
| ADA Accommodations | | | | | 1 | 6 | 1 | 6 |
| Bullying or Harassment | 1 | 8 | | | 1 | 4 | 2 | 6 |
| Conflicts of Interest | | | | | 1 | 10 | 1 | 10 |
| Crimes and Threats | 2 | 2 | | | | | 2 | 2 |
| Falsification of Records | 1 | 1 | | | | | 1 | 1 |
| Theft of Cash, Goods, or Services | | | | | 1 | 2 | 1 | 2 |
| Violation of Policy | | | | | 1 | 3 | 1 | 3 |
| **Bus Compound** | | | | | | | | |
| Bullying or Harassment | 1 | 3 | 1 | 20 | 2 | 11 | 4 | 11 |
| Crimes and Threats | | | 1 | 14 | | | 1 | 14 |
| Violation of Policy | 1 | 8 | 1 | 6 | 5 | 5 | 7 | 6 |
| **Early Childhood** | | | | | | | | |
| Bullying or Harassment | | | | | 1 | 7 | 1 | 7 |
| **Elementary** | | | | | | | | |
| Bullying or Harassment | 9 | 4 | 12 | 8 | 59 | 8 | 80 | 8 |
| Conflicts of Interest | 1 | 5 | | | 2 | 8 | 3 | 7 |
| Crimes and Threats | 1 | 2 | 4 | 5 | 4 | 3 | 9 | 4 |
| Discrimination | 2 | 1 | | | | | 2 | 1 |
| Falsification of Records | 1 | 1 | | | 3 | 5 | 4 | 4 |
| Racial Intolerance | 4 | 15 | | | 3 | 15 | 7 | 15 |
| Sexual Harassment | 1 | 0 | 2 | 6 | 3 | 6 | 6 | 5 |
| Violation of Policy | 2 | 2 | 1 | 0 | 4 | 3 | 7 | 2 |
| **Middle** | | | | | | | | |
| Bullying or Harassment | 3 | 2 | 32 | 9 | 119 | 9 | 154 | 9 |
| Conflicts of Interest | 3 | 5 | 1 | 7 | 1 | 6 | 5 | 6 |
| Crimes and Threats | 4 | 8 | 1 | 8 | 13 | 11 | 18 | 10 |
| Discrimination | 1 | 2 | 1 | 14 | 4 | 9 | 6 | 9 |
| Falsification of Records | | | | | 1 | 7 | 1 | 7 |
| Racial Intolerance | 2 | 2 | | | 3 | 15 | 5 | 10 |
| Sexual Harassment | 1 | 3 | 4 | 7 | 3 | 5 | 8 | 6 |
| Violation of Policy | 2 | 4 | 1 | 5 | 12 | 9 | 15 | 8 |
| **High** | | | | | | | | |
| Bullying or Harassment | 9 | 4 | 7 | 8 | 41 | 8 | 57 | 7 |
| Conflicts of Interest | 2 | 2 | | | 2 | 11 | 4 | 6 |
| Crimes and Threats | 3 | 7 | 2 | 7 | 5 | 8 | 10 | 8 |
| Discrimination | 1 | 1 | | | 5 | 9 | 6 | 8 |
| Falsification of Records | | | | | 1 | 6 | 1 | 6 |
| Racial Intolerance | 1 | 13 | 2 | 11 | 3 | 12 | 6 | 12 |
| Sexual Harassment | 8 | 7 | | | 5 | 13 | 13 | 10 |

| Row Labels | Other* # | Ave Days to Close | Substantiated # | Ave Days to Close | Unsubstantiated # | Ave Days to Close | Total # | Total Ave Days to Close |
|---|---|---|---|---|---|---|---|---|
| Violation of Policy | 3 | 5 | 2 | 4 | 4 | 6 | 9 | 5 |
| **State Agency** | | | | | | | | |
| Cybersecurity Concern | 1 | 2 | | | | | 1 | 2 |
| Falsification of Records | 1 | 4 | | | | | 1 | 4 |
| Racial Intolerance | 1 | 2 | | | | | 1 | 2 |
| **FY 2022** | **73** | **5** | **75** | **8** | **313** | **8** | **461** | **8** |
| **FY 2021** | **25** | **5** | **7** | **23** | **45** | **9** | **77** | **9** |
| **FY 2020** | **20** | **6** | **82** | **8** | **353** | **9** | **455** | **9** |
| **FY 2019** | **19** | **23** | **89** | **13** | **339** | **14** | **447** | **14** |

*Includes reports where no investigation was necessary or not under the purview of JCPS Internal Audit and referred to other investigation unit (Crimes and Investigation, Compliance and Investigation, Diversity, Poverty and Equity and Information Technology).