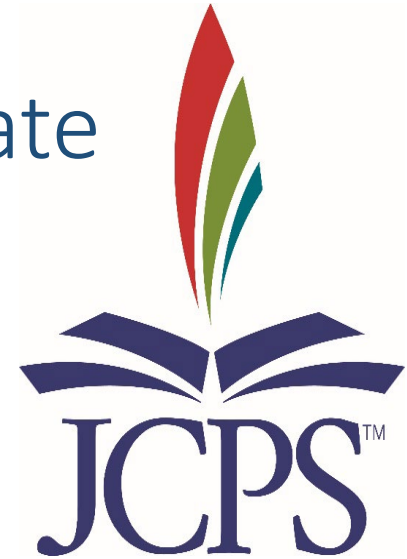


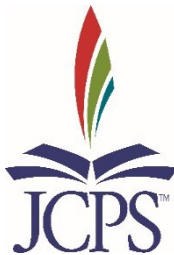
Internal Audit FY 2023 Status Update
Proposed FY 2024 Audit Plan



*Audit and Risk Management Advisory Committee
July 13, 2023*

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
 - Strothman & Company



FY 2023 Work Plan Status Update

Accomplishments To Date:

Completed a quality assessment review receiving a Generally Conforms rating

Completed 11 on-site school reviews

Completed 3 consulting engagements

Performed monthly monitoring activities of school activity funds, payroll and school attendance reviews

Completed/finalizing 4 assurance engagements

Began implementing a Governance, Risk and Compliance platform for Internal Audit, IT Risk Framework and Safe Crisis Management

Completed 14 investigations with another 3 currently in process



FY 2024 Audit Plan



Planning Activities performed:



Met with Board Members



Met with Cabinet Leaders and other key personnel



Met with external audit resources (including co-sourced partners)



Met with Auditors from Council of Great City Schools



Reviewed Protiviti *Executive Perspectives on Top Risks for 2023*



Performed a risk assessment of audit universe



Evaluated staff and external resources

Highlights of Proposed Audit Plan



Partnering

With the Information Technology team and proactively and independently evaluate the security posture



Continuing

To perform monthly monitoring of school activity funds, attendance and payroll



Facilitating

Expansion of the Governance, Risk and Compliance platform through a strategic partners throughout the District



Providing

Independent and objective evaluations of processes to enhance effectiveness of processes



Questions

