FY 2023 Audit Work Plan
Status as of June 30, 2023

Audit Activities Type	Objective/Status	Status
School Activity Fund – Fiscal Year End Closing Consulting	Internal Audit facilitated the fiscal year 2022 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
Inventory Management Review 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.	Complete
Building Modification Process Consulting	Evaluate current process, identify opportunities for improvement and ensure effectiveness of the activity.	Complete
Ransomware Assessment – Co-sourced Assurance	Based on the findings, we developed a prioritized action plan to address identified gaps and enhance the organization's cybersecurity posture. This plan includes recommendations for the implementation of new or updated policies and procedures, as well as the deployment of new or enhanced security controls. By implementing the recommendations from the assessment, JCPS can better protect their sensitive information and assets from cyber threats and ensure the continuity of their operations.	Complete
Network Administration – Penetration and Vulnerability Scan – Co-sourced Assurance	Unable to gain unauthorized access or extract any sensitive information from the perspective of an internet attacker. The big takeaway is how much improved JCPS's security posture is since 2021 testing. The changes to Microsoft authentication, using CAPTCHA, and scope reduction really increases the difficultly in hunting and exploiting vulnerabilities. Some hardening opportunities on Student Assignment and Student Assignment to fix cross-site-scripting, a medium risk finding. We also will have recommendation to the CASCADE system to improve encryption, a low risk finding. Overall, glad to see the progress you have made, very nice work. Our formal report will follow in the coming weeks.	Complete

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Inventory of Physical Devices Review Assurance	Incorporated into Ransomware Review The inventory of assets is tracked through various technologies within the environment. However, there is no centralized inventory that tracks proper identifying information. The technologies include JAMF, Google Workspace, Intune, and Ivanti asset management section. Chromebooks are managed through Google which has the enterprise education subscription. Ivanti automatically discovers the assets, and it is unknown if the new ticket system will do this or not.	Complete
School Activity Fund Reviews – On-site Assurance	Eleven completed: 7 – Green Rating 2 – Yellow Rating 2 – Red Rating	Complete
School Activity Fund Dashboard Consulting	Create an interactive dashboard of school activity funds to all for transparency into funds raised by student hands and spent for the relevant purposes (field trip, class activities etc.). These are nonacademic and nonoperational expenditures.	Complete
School Attendance Monthly Monitoring Compliance/Monitoring	Monitoring is performed for selected attendance activities for every school. The objective is to identify level of compliance with KDE requirements. Exceptions identified are communicated with attendance clerks, principals and when necessary, assistant superintendents. Consult with Pupil Personnel to incorporate common findings in training sessions.	Complete July - May
School Activity Fund Monthly Monitoring Compliance/Monitoring	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.	Complete July - May
Payroll Monthly Monitoring – Compliance/Monitoring	Monitoring is performed for selected payroll transactions for every school. The objective is to identify level of compliance with time and attendance policy. Exceptions identified are communicated with payroll clerk, principals and when necessary, assistant superintendents. Consult with Payroll staff to incorporate common findings in training and/or procedures.	Complete Aug - Feb
Grant Management and Administration Review Assurance	Assess the effectiveness of the grant management and administration process to ensure funds are expended, tracked, and managed in conformity with requirements.	Finalizing

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Employee Expense Reimbursement Review Assurance	Ensuring compliance with established policies and procedures.	Finalizing
Electronic Travel & Expense Reporting Consulting	User acceptance testing is being performed to ensure a smooth transition from the current process to the new electronic version. Estimated to be implemented during fiscal 2024.	Finalizing
Investigation projects/Special Reviews 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 14 investigations/inquiries (8 substantiated, 3 partially substantiated, 3 unsubstantiated) and currently have 3 open investigations. In some cases, opportunities were identified and shared with the appropriate staff member for consideration.	Ongoing
School Monthly Financial Reports 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
Committee Participation 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), and Investigations working group.	Ongoing
Compliance Hotline Administration 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
Governance, Risk, and Compliance Tool Consulting	Internal Audit is currently working with the vendor to build out the first module. User acceptance testing is scheduled for the third week in March. Working to create a Governance Committee to oversee future implementations to enable the tool to be utilized across the District. IT Risk Management is finalizing a few changes and will be implementing by July 1, 2023. Safe Crisis Management is in the discovery phase with implementation estimated for September 30, 2023.	In Process

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Audit Activities Type	Objective/Status	Status
Microsoft Cloud Review – CAP follow-up – Co-Sourced Assurance	Follow up on and assess effectiveness of steps taken to implement activities to address findings in prior year review.	In Process
Risk Maturity Model Development – Backpack of Success Consulting	While some work has been completed on this project, Staff turnover has impacted the completion. Steps are being made to re-engage with staff to begin building out and implementing the tool. 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.	Postponed
Grant Fund Utilization Review – ESSR Funding Assurance	Third party external auditors are performing a review of this process. Therefore, it was not deemed necessary to be performed by IA. IA will review the results and monitor implementation of any corrective action plans that are created, if any.	Removed

| | Other | | Substantiated | | Unsubstantiated | | Total Ave |
	#	Ave Days to Close	#	Ave Days to Close	#	Ave Days to Close	#	Days to Close
Administrative								
Bullying or Harassment	7	5	3	8	5	24	15	12
Conflicts of Interest	1	10	1	1	1	7	3	6
Crimes and Threats	2	11					2	11
Cybersecurity Concern	1	7			1	5	2	6
Falsification of Records					1	30	1	30
Racial Intolerance	1	7					1	7
Theft of Cash, Goods, or Services	1	7					1	7
Violation of Policy	9	6	2	5	18	4	29	5
Bus Compound								
Bullying or Harassment	1	3	3	19	2	7	6	13
Crimes and Threats					1	6	1	6
Discrimination					1	8	1	8
Racial Intolerance	1	0					1	0
Sexual Harassment	1	3					1	3
Vandalism					1	1	1	1
Violation of Policy	1	8	2	7	10	7	13	7
Elementary								
ADA Accommodations	1	0			1	1	2	1
Bullying or Harassment	5	4	28	9	82	7	115	7
Conflicts of Interest					1	7	1	7
Crimes and Threats	1	7	6	5	6	5	13	5
Discrimination	2	8			10	7	12	7
Falsification of Records	2	1			6	2	8	2
Racial Intolerance	1	12			4	7	5	8
Sexual Harassment			5	9	3	11	8	9
Theft of Cash, Goods, or Services					1	13	1	13
Vandalism			1	4			1	4
Violation of Policy	6	5	5	9	15	4	26	5
High								
ADA Accommodations					1	15	1	15
Bullying or Harassment	4	8	28	7	73	11	105	10
Conflicts of Interest	2	9			2	9	4	9
Crimes and Threats	5	5	2	3	6	10	13	7
Discrimination	1	15			6	22	7	21
Falsification of Records					2	4	2	4
Racial Intolerance	2	9			4	9	6	9
Sexual Harassment	1	14			3	18	4	17
Theft of Cash, Goods, or Services			1	7			1	7
Vandalism					1	14	1	14
Violation of Policy	1	8	5	8	13	11	19	10

	Other		Substantiated		Unsubstantiated			Total Ave Days to Close
	#	Ave Days to Close	#	Ave Days to Close	#	Ave Days to Close	#	
Middle								
Accounting/Audit Irregularities	1	6					1	6
ADA Accommodations					1	6	1	6
Bullying or Harassment	2	4	49	10	132	10	183	10
Conflicts of Interest			1	11	3	18	4	16
Crimes and Threats	1	2	3	6	8	8	12	7
Discrimination			1	7	6	6	7	6
Falsification of Records			1	10	3	14	4	13
Racial Intolerance					2	21	2	21
Sexual Harassment			4	10	4	10	8	10
Theft of Cash, Goods, or Services					2	13	2	13
Violation of Policy	3	7	4	9	13	10	20	9
State Agency								
Bullying or Harassment					1	7	1	7
FY 2023	**67**	**6**	**155**	**9**	**456**	**9**	**678**	**9**
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).