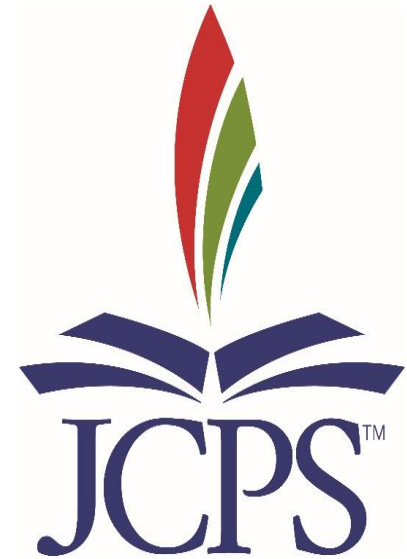


Internal Audit Status Update

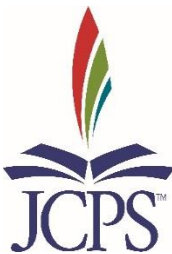


*Audit and Risk Management Advisory Committee
May 22, 2024*

2024 Work Plan Status Update

Accomplishments To Date:

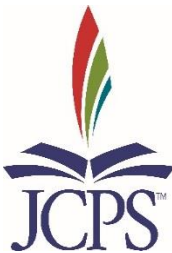
- Monthly monitoring of school activity funds (SAF)
- Monthly monitoring of school attendance
- FY 23 monitoring of payroll activity (Issued 10.20.23)
- Grant Management Review (Issued 10.2.23)
- Travel and Expense Reimbursement Review (Issued 11.2.23)
- Microsoft Cloud Review (Issued 2.5.24)
- Investigation 23 - 07 (Issued 2.29.24)
- Investigation 23 - 06 (Issued 5.7.24)
- Investigation 23 – 01 (Issued 4.22.24)
- Substitute Usage Process Improvement Review (Issued 4.22.24)



2023-2024 Work Plan Status Update continued

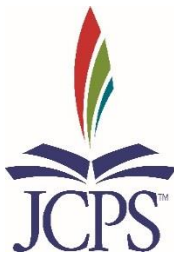
In Process/To Be Scheduled:

- Administers the anonymous reporting hotline FY 24 Q3
 - 153 reports, 90 (59 percent) Bullying or Harassment
- On-site SAF Monitoring
- Purchasing Method Efficiency Project – In Process
- External and Internal Penetration Testing (Armanino) – In Process
- Facilities Renovations – Electrical License Usage Audit– In Process
- Human Resources – Contractor / Subcontractor Background Checks Audit (Armanino) – In Process



Substitute Usage Process Improvement Review

- **FY 24 Audit Plan** by request of Dr. Green-Webb, HR Chief
- **Improvement Need:** Increase usage of Absence Management, the leave and accommodation management system, to manage substitute teacher assignment.
- **Impact:** Incomplete / Inaccurate Reporting; Absence or Incomplete Substitute Assignment Records



Substitute Usage Process Improvement Review

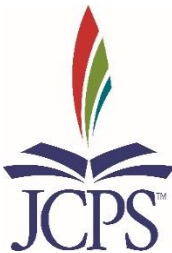
- **Opportunities For Improvement:**

Define and document a formal process for periodically, at least annually, training and communicating the requirement for assigning substitute teachers in Absence Management.

Define and document a formal process for periodically, at least quarterly, performing a comparison of Absence Management data to independent sources of information in Time & Attendance.

Define and document a formal process for requiring and enforcing preventative controls.

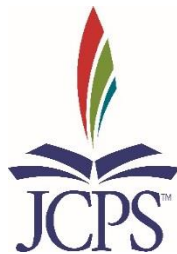
- **Issue Date:** April 22, 2024
- **HR concurred and agreed to implement 2 of 3 recommendations.**



2023-2024 Work Plan Status Update continued

In Process/To Be Scheduled:

- FY 25 Annual Risk Assessment and Audit Plan



Questions

