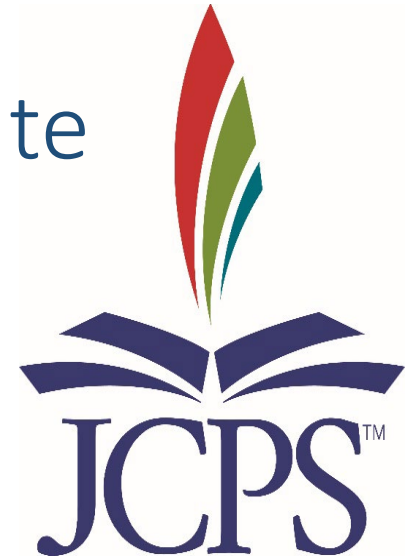


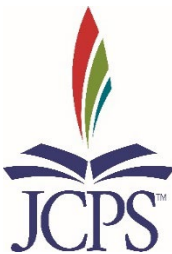
# Internal Audit FY2025 Status Update



Audit and Risk Management Advisory Committee  
February 5, 2025

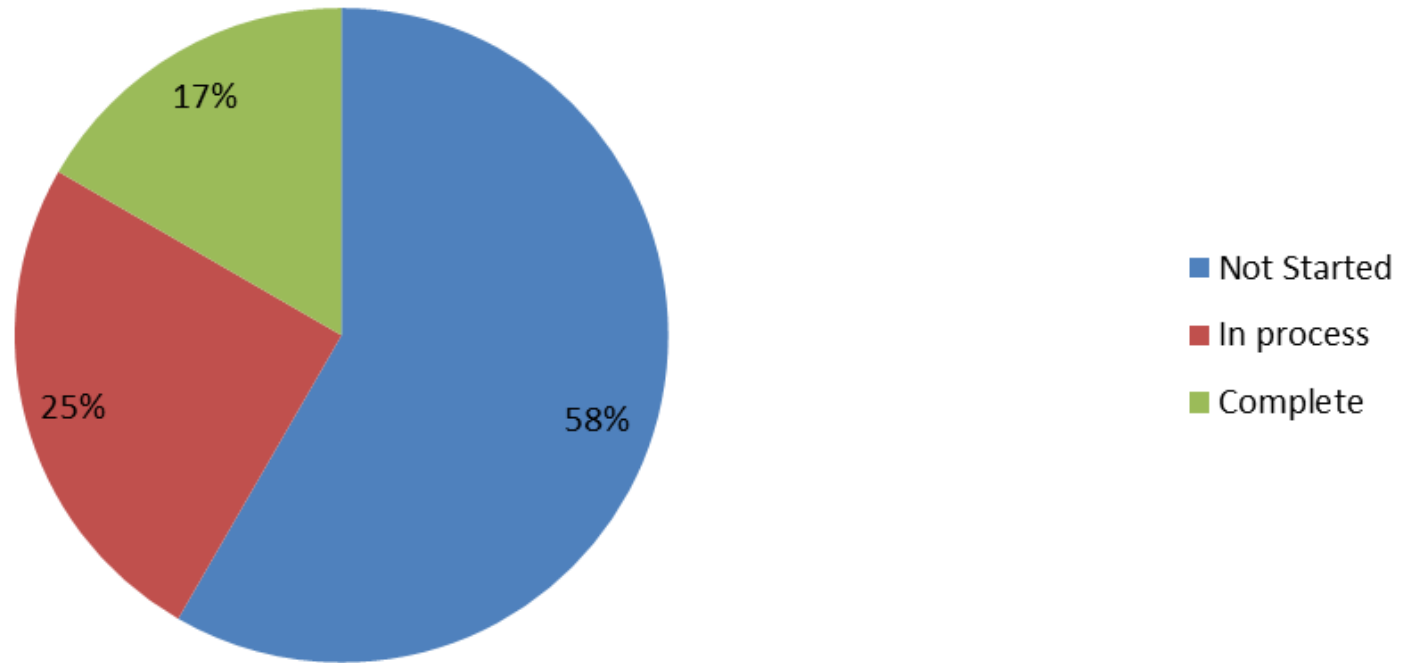
# Internal Audit Team

- May Porter, CIA, CFE, Director of Internal Audit
  - Chalynn Comage, CFE, Risk Investigator
  - John LeMaster, CPA, Internal Auditor
  - Sonya Miller, Internal Auditor
  - Samuel Zaritsky, Clerk III
- Co-Sourced Partners
  - Armanino LLP
  - LBMC



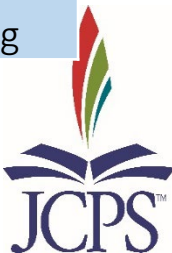
# Fiscal Year (FY) 2025 Work Plan Status Update

## FY 2025 Audit Plan Completion



## Fiscal Year (FY) 2025 Work Plan Status Update

Department/ Area	Project	Project Type	Completion Status	Audit Process Stage
Financial Services – Purchasing	Purchasing Method Efficiency Project	Consulting	In Progress	Fieldwork
JCPS (Multiple Divisions)	Audit Follow-up	Audit	In Progress: Target Completion April 2025	Planning
Operations – Nutrition Services; Finance - Payroll	Time and Attendance	Audit	In Progress: Target Completion April 2025	Planning



## FY 25 Audit Projects: Upcoming Projects

Department/ Area	Project	Expected Start Month	Expected Start Year
Administration—Physical Development and Health Services	Medicaid Billing Process Consulting Project	February	2025
General Counsel – Third Party Contracts	Memorandum of Understanding / Agreement Approval Process Consulting Project	April	2025
Human Resources	Administrator / Manager Training Requirements Audit Project	TBA	2025



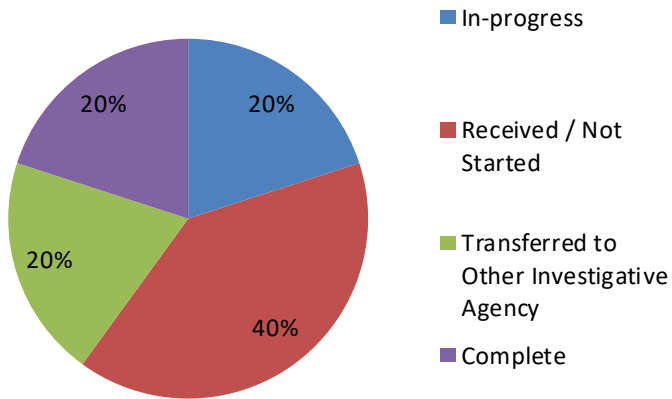
## FY 25 Audit Projects: Completed Projects

Department/ Area	Project	Issue Month	Issue Year
Human Resources— Personnel Services	Contractor Background Check Process	November	2024
Operations— Property Management and Maintenance	Electric License Usage	December	2024



# Investigations: Project Status

## Investigation Project Status



Investigation Status	Number of Cases
Received / Not Started	4
Transferred to Other Investigative Agency	2
In-process	2
Complete	2
Total IA Investigations To Date	10

# Hotline Administration

## **Anonymous Reporting Hotline FY 25 Q2 (Issued 01.21.25)**

- 160 reports, 78 (49 percent) Bullying or Harassment
- 74 percent increase when compared to the previous quarter. The increase is primarily due to students being in school more days during the second quarter of FY 2025 in comparison to the first quarter of FY 2025.





# Student Activity Funds

SAF Monitoring Activity	Q2 Quantity
Monthly SAF Verification Forms Reviewed	650
Transactions Reviewed	50
Schools Reviewed	20



# Questions

