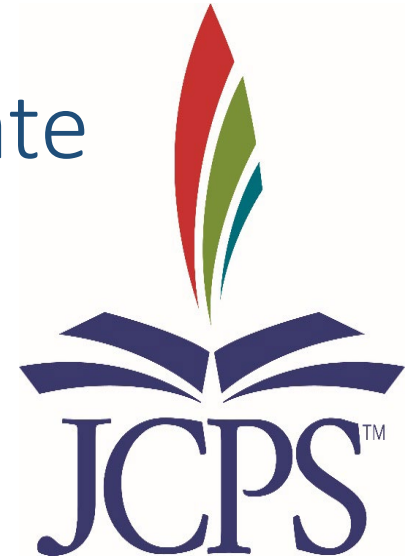


Internal Audit FY2025 Status Update



Audit and Risk Management Advisory Committee
April 16, 2025

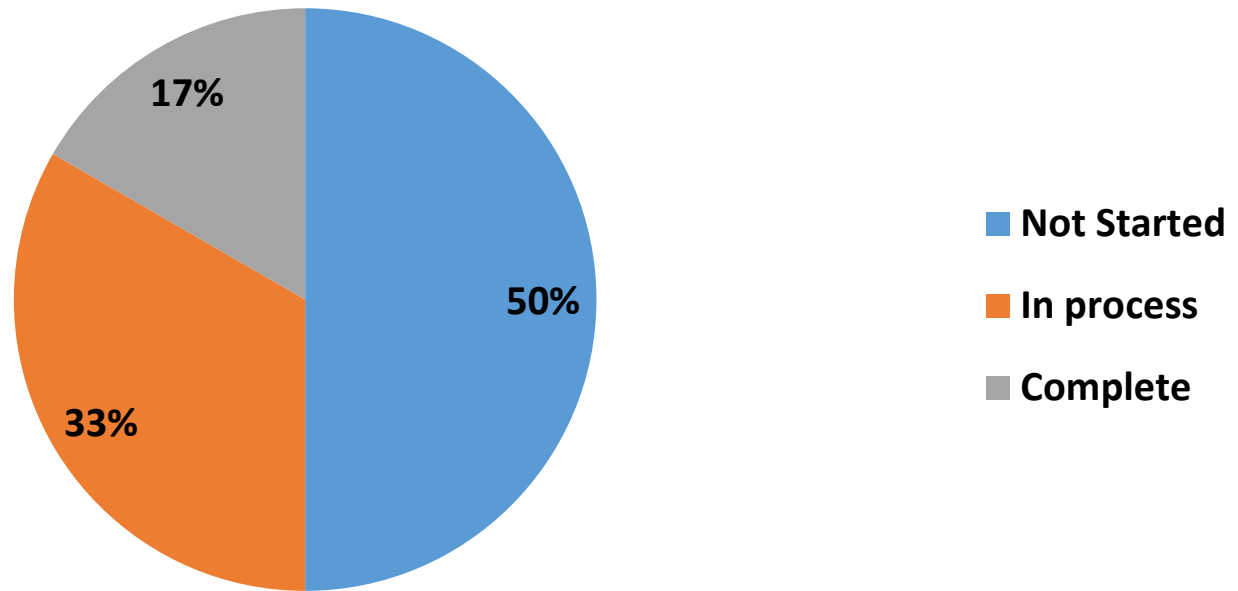
Internal Audit Team

- May Porter, CIA, CFE, Director of Internal Audit
 - Chalynn Comage, CFE, Risk Investigator
 - Gina Thompson, Internal Auditor
 - 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
Administration – Health Services	Medicaid Billing Process Consulting Project	Consulting	In Progress	Fieldwork
JCPS (Multiple Divisions)	Audit Follow-up	Audit	In Progress: Target Completion May 2025	Fieldwork
Operations – Nutrition Services; Finance - Payroll	Time and Attendance	Audit	In Progress: Target Completion May 2025	Fieldwork



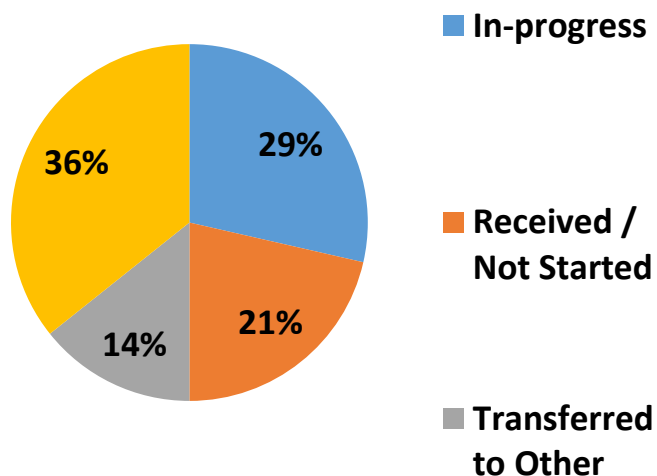
FY 25 Audit Projects: Upcoming Projects

Department/ Area	Project	Expected Start Month	Expected Start Year
Information Technology	Infinite Campus Data Integrity Audit	April	2025
General Counsel – Third Party Contracts	Memorandum of Understanding / Agreement Approval Process Consulting Project	June	2025
Information Technology	Internal / External Penetration Test	May	2025



Investigations: Project Status

Investigation Project Status



Investigation Status	Number of Cases
Received / Not Started	3
Transferred to Other Investigative Agency	2
In-process	4
Complete	5
Total IA Investigations To Date	14

Hotline Administration

Anonymous Reporting Hotline FY 25 Q3 (Issued 04.15.25)

- 120 reports, 61 (51 percent) Bullying or Harassment
- 25 percent decrease when compared to the previous quarter. The decrease is a result of students not being in school for ten days (five snow days and five NTI days) in the quarter.



Student Activity Funds

SAF Monitoring Activity	Q3 Quantity
Monthly SAF Verification Forms Reviewed	650
Transactions Reviewed	50
Schools Reviewed	20



Questions

