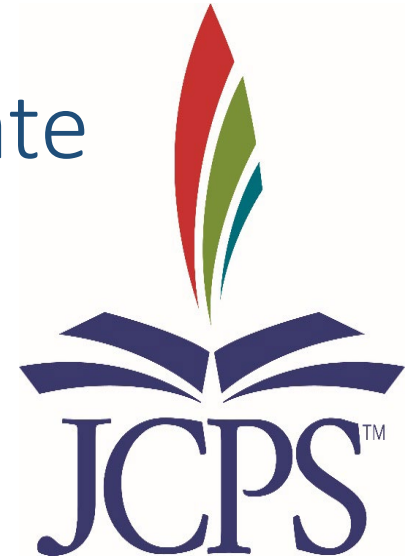


# Internal Audit FY2026 Status Update



Audit and Risk Management Advisory Committee  
October 29, 2025

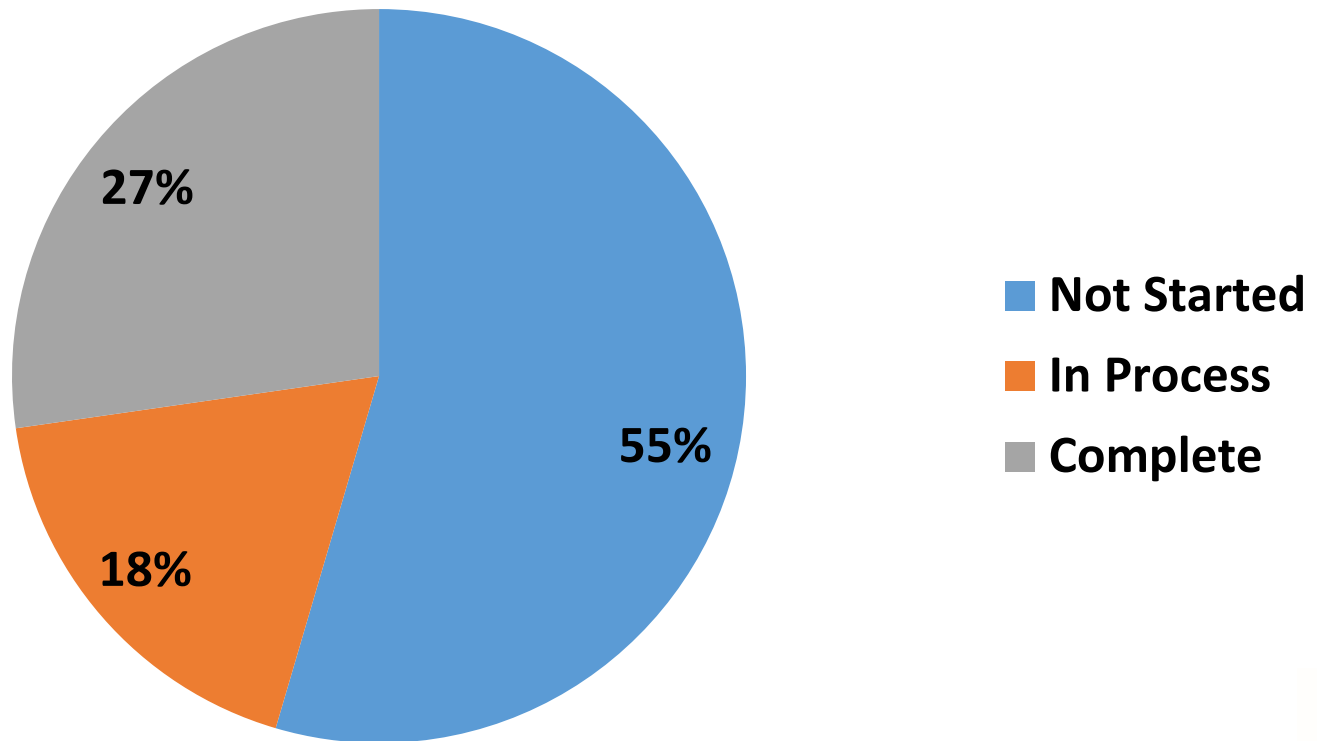
# Internal Audit Team

- 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
  - Plante Moran
  - Intrinz



## Fiscal Year (FY) 2026 Work Plan Status Update

### FY 2026 Audit Plan Completion



## Fiscal Year (FY) 2026 Work Plan Status Update

Department/ Area	Project	Project Type	Completion Status	Audit Process Stage
JCPS (Multiple Divisions)	Vendor Performance Audit	Audit	In Progress	Planning
Accounting Services - Finance Support Center	Amazon Pay by Invoice Program	Consulting	In Progress	Fieldwork



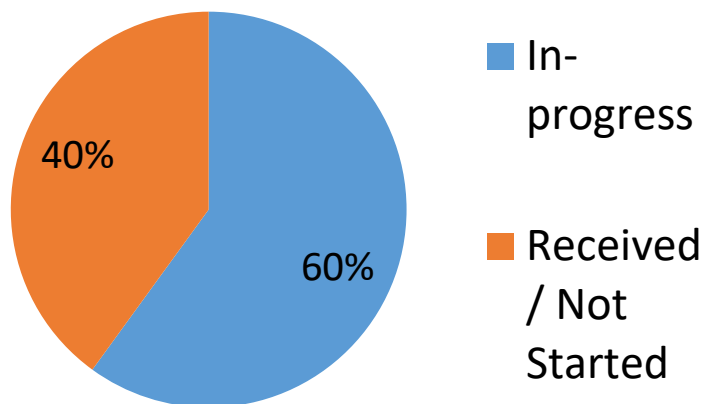
## FY 26 Audit Projects: Upcoming Projects

Department/ Area	Project	Expected Start Month	Expected Start Year
Human Resources	Teacher and Instructional Assistant Hiring Process	November	2025



# Investigations: Project Status

**Investigation Project Status**



Investigation Status	Number of Cases
Received / Not Started	2
Transferred to Other Investigative Agency	0
In-process	3
Complete	0
Total IA Investigations To Date	5

# Hotline Administration

## **Anonymous Reporting Hotline FY 26 Q1 (Issued October 2025)**

- 109 reports, 51 (47 percent) Bullying or Harassment
- 18 percent increase when compared to the first quarter of the 2025 fiscal year.



## Student Activity Funds

SAF Monitoring Activity	Q1 Quantity
Monthly SAF Verification Forms Reviewed	650
Transactions Reviewed	50
Schools Reviewed	20





# External Assessments

## Fiscal Administration & Budget Shortfall Assessment

*(Board-Initiated – Performed by Plante Moran)*

### Purpose:

- Identify the root causes of the district's structural budget shortfall and evaluate fiscal administration practices.

### Focus Areas:

- How JCPS manages revenues, expenditures, and one-time funds
- Governance, internal controls, and transparency in fiscal decisions
- Recommendations to improve fiscal sustainability

### Status:

- Contract executed with Plante Moran
- Entrance conference scheduled for the week of November 3, 2025



# External Assessments

## Independent Financial Forecast Validation

*(Superintendent-Initiated – External Firm Pending)*

### Purpose:

- Provide an independent check on FY26 financial projections and underlying assumptions.

### Focus Areas:



- Accuracy and soundness of forecast methodologies
- Validation of key inputs driving the FY26 financial outlook

### Status:

- RFP closed October 24, 2025
- Vendor selection in progress

# External Assessments

## How They Align

 Board-Initiated Review	 Superintendent-Initiated Review
Examines root causes of the shortfall	Tests accuracy of the forecast
Long-term, systemic focus	Short-term, validation focus

# Questions

