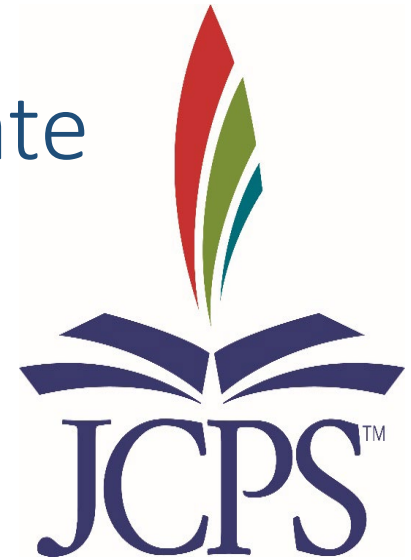


# Internal Audit FY2026 Status Update



Audit and Risk Management Advisory Committee  
January 14, 2026

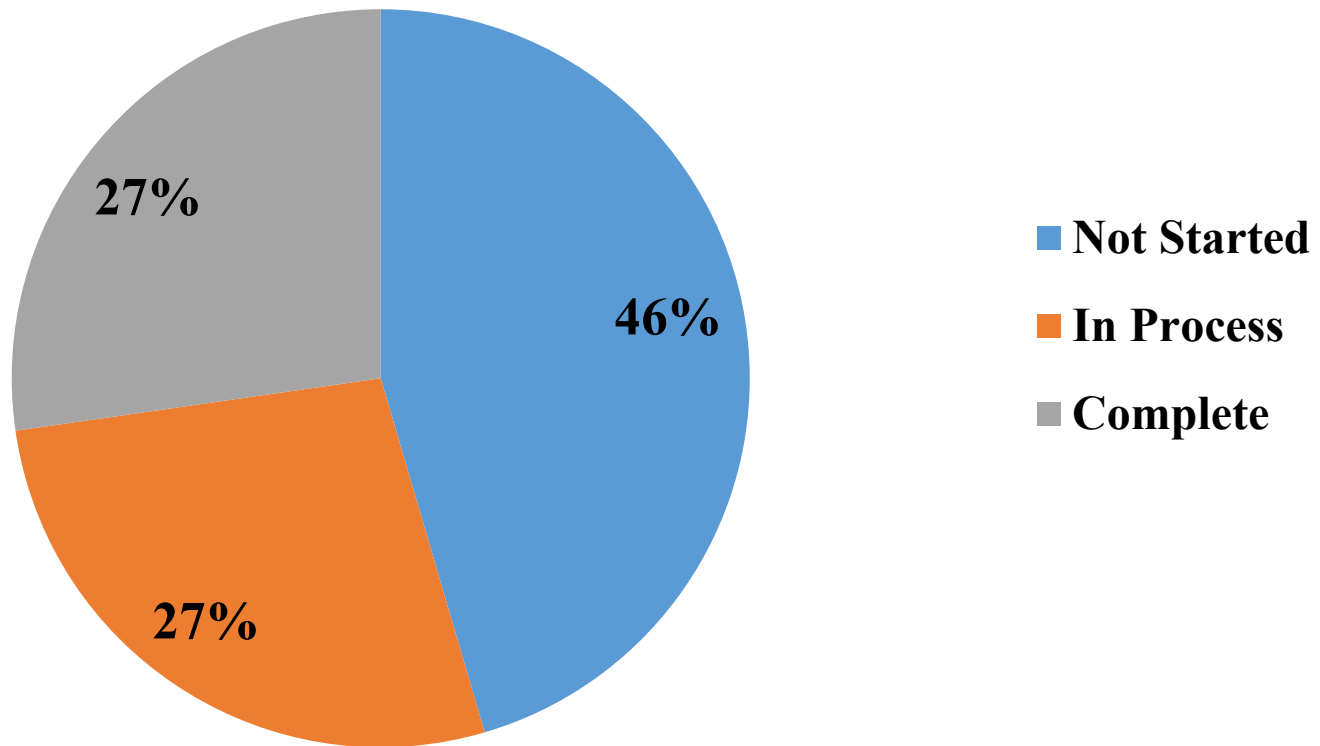
# Internal Audit Team

- 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



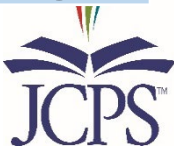
## Fiscal Year (FY) 2026 Work Plan Status Update

### FY 2026 Audit Plan Completion



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

| Department/<br>Area                          | Project  | Project<br>Type | Completion<br>Status | Audit<br>Process<br>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                 |
| Schools Division                             | School Based Cell Phone Policy Implementation Review | Audit           | In Progress          | Planning                  |



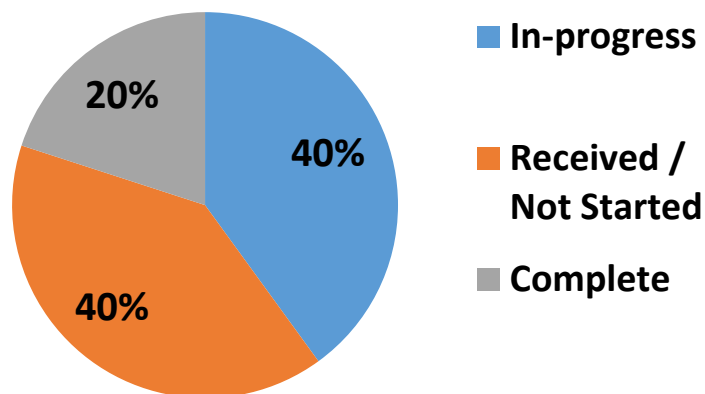
## FY 26 Audit Projects: Upcoming Projects

| Department/ Area                             | Project                | Expected Start Month | Expected Start Year |
|--|------------------------|----------------------|---------------------|
| JCPS (Multiple Divisions)<br>Human Resources | Annual Audit Follow-up | February             | 2026                |



# Investigations: Project Status

## Investigation Project Status



| Investigation Status                      | Number of Cases |
|---|-----------------|
| Received / Not Started                    | 2               |
| Transferred to Other Investigative Agency | 0               |
| In-process                                | 2               |
| Complete                                  | 1               |
| Total IA Investigations To Date           | 5               |

# Hotline Administration

## **Anonymous Reporting Hotline FY 26 Q2 (Issued January 2026)**

- 162 reports, 62 (38 percent) Bullying or Harassment



## Student Activity Funds

| SAF Monitoring Activity                 | Q2 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
- Anticipated Finalization in February

# 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
- Presentations on January 14 and January 20

# 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

