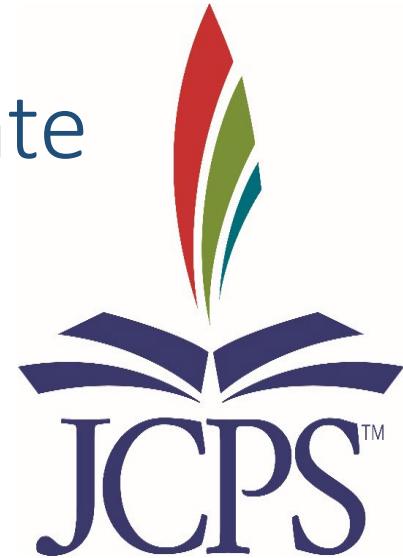


# Internal Audit FY2026 Status Update



Audit and Risk Management Advisory Committee  
January 14, 2026

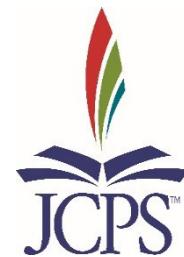
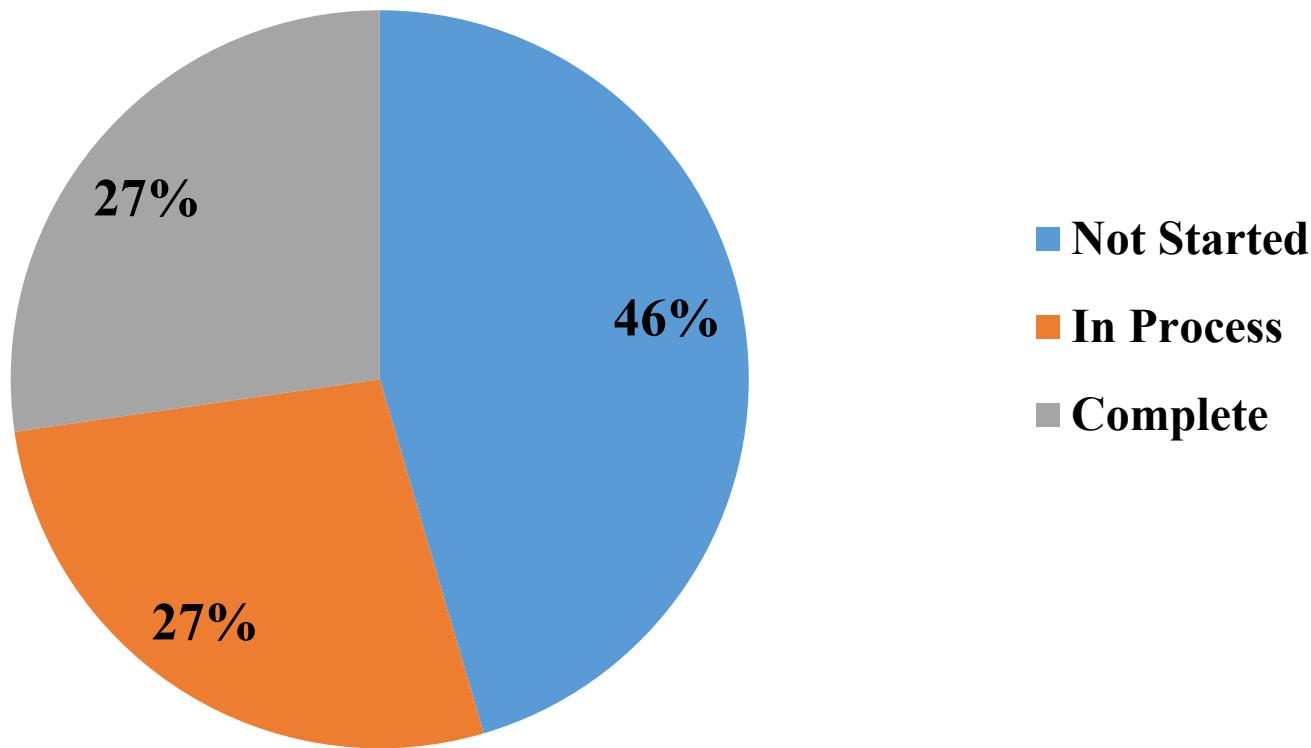
# Internal Audit Team

- 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/ 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
Schools Division	School Based Cell Phone Policy Implementation Review	Audit	In Progress	Planning

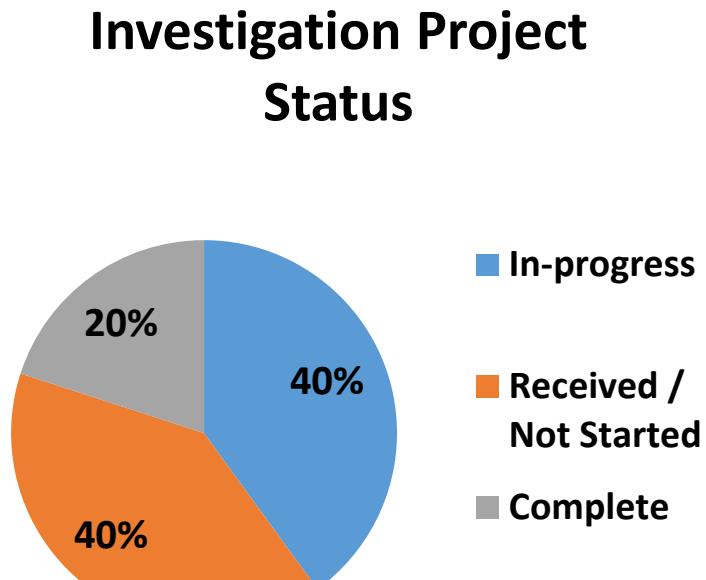


## FY 26 Audit Projects: Upcoming Projects

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



# Investigations: 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



 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

