

Risk Assessment and Audit Plan Fiscal Year 2024



The Internal Audit Department was established by a resolution of the Board of Education in 1991 and updated in 1997.

Internal Audit performs academic audits, operational audits and non-audit services of the various academic programs, departments and school sites within the District. The Internal Audit Department reports to the President of the Savannah-Chatham County Board of Education through the Audit Committee and its Chairperson. Our audits are conducted in accordance with the Government Auditing Standards.

The Internal Audit Department's goals include testing and strengthening internal controls, and providing the Board and the District with objective independent analyses of how well academic programs and District operations are functioning.

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Introduction

The purpose of the FY24 Internal Audit Department's audit plan is to:

- Promote SCCPSS achievement of its strategic goals, as defined in the District's Accountability System.
- Review identified risks of whether the ongoing processes for SCCPSS are adequately designed, functioning in an efficient, effective manner, and fully accountable to the Chatham County citizens.

Internal Audit conducts an independent risk assessment per the department's audit manual. Risk assessments should consider not only quantifiable factors, such as size, audit frequency and dollars, but also more qualitative factors, such as the internal control environment and the risks of failing to accomplish Board goals. The risk assessment should be conducted at least every three years as required by the Government Auditing Standards. The Internal Audit Department conducts annual risk assessments to ensure we are relevant to the needs of the District. Based upon the risk assessment results, Internal Audit develops its annual audit plan.

The Internal Audit's audit plan is developed each year, with priorities based on the risk assessment. Audit plans are approved by the Audit Committee each year, and presented to the Board. Audit plans are designed to include not only audits, but also projects or unforeseen requests by District management.

Regular reports showing progress against the audit plan are submitted to the Audit Committee. The format of the audit plan status reports is designed to show the measure of progress, such as actual staff days to budgeted staff days, and accounts for all Internal Audit staff time, including administrative time.

Detailed Procedures Performed

Internal Audit prepared the FY24 Risk Assessment by conducting the following procedures:

Identification of potential audit topics

- Acquired information throughout the year from sources such as SCCPSS training events, regular School Board meetings, School Board Committee meetings/work sessions, and media reports.
- Held discussions with District management to determine areas of risk they have identified and obtained feedback on specific areas being considered for audit.
- Conducted a financial analysis to determine usage of budget spent, amount of expenditures, and the areas/activities where the District’s money was spent.

FY24 Audit Plan

The following narrative provides background information on each of the FY24 Primary Audit Priorities.

	Definition
Performance Audits	Conducted to ensure the identified area is adhering to federal, state, and local laws, policies, and regulations; The area audited is working in an effective and efficient manner to ensure District goals and objectives are being met and/or maintained; Management reporting is accurate and reliable, and the District’s assets are safeguarded.
Non-Audit Services	Conducted at the request of management. These examinations or reviews have agreed-upon procedures. It serves to assist management in their decision-making. This does not qualify as an audit under GAGAS standards: therefore, the report is directed to management.

1. Carryover from FY23 –

- Human Resources Activities
- Woodville Tompkins High School/Gym and Auditorium

2. Business Process Reviews –

Internal Audit has scheduled the following Business Process Reviews for the SY23/24:

- E-Learning Academy
- Garrison K-8 School (Three Year Review)
- Godley Station School (Follow-Up)
- Heard Elementary School (Follow-Up)
- Hesse K-8 School (New Principal)
- Hodge Elementary School (New Principal)
- Islands High School (New Principal)
- Isle of Hope K-8 School (Follow-Up)
- Jenkins High School (Follow-Up)
- Marshpoint Elementary School (Follow-Up)
- Massie Heritage Center (Follow-Up)
- Mercer Middle School (Three Year Review)
- New Hampstead K-8 School (Follow-Up)
- STEM Academy (New Principal)
- Shuman Elementary School (Follow-Up)
- West Chatham Middle School (Follow-Up)
- White Bluff Elementary School (Three Year Review)

3. ESPLOST/Capital Projects Audits

The following projects will be reviewed:

- **New Hampstead K-8 School** - The scope of this audit will include a review of project documentation including but not limited to bid documentation, contracts, project charges, and change orders. In addition, compliance of the District and vendor responsibilities in those areas.
- **Artificial Surfaces – Athletic Fields and Playground Areas** – The scope of this audit will include reviewing the vendor selection process, contracts, expenditures, vendor and District responsibilities, maintenance, and other requirements as identified in the survey of the audit.

4. Academic Audits

- **Audit of Student Support Services** – The scope of this audit will include a review and analysis of the Response To Intervention (RTI) process and identification of Early Intervention and Gifted Education.
- **Speech Language Pathologists** – This scope of this audit will include a review of the funding and usage of SLP, available resources along with District support and the impact to student support.
- **Cellphone Usage in Classroom** – The scope of this audit will include the review of both employee and student cellphone usage and the impact on the instructional environment.

5. Operational Audits

- **Purchasing Processes** – The scope of this audit will include a review of the District’s purchasing practices and their compliance to State procurement laws/ District policies and their effectiveness and efficiency in meeting the District’s need.
- **Graduation Rate** – The scope of this audit will include a review of the data retrieved from school sites and the accuracy of the reported graduation rate data to the State.

6. Internship – Audit / Non-Audit Services

- SchoolCash.net - assessment of concession inventories and school stores inventories and school processes. (Non-Audit Service)
- Game ticket financial/reconciliation processes. (Audit)
- Inventory of athletic equipment and cycle cost analysis. (Non-Audit Service)
- Inventory of Transportation maintenance parts – financial/reconciliation processes. (Audit)

Appendix I – Internal Audit Process



1. Risk Assessment

- ✓ Perform an annual risk assessment to identify audit topics based upon greatest risks and opportunity for improvement.

2. Audit Planning

- ✓ Identify stakeholders.
- ✓ Conduct initial entrance meeting with stakeholders.
- ✓ Interview personnel
- ✓ Identify potential areas of concerns/risks.
- ✓ Identify data sources.
- ✓ Gain an understanding of management controls.
- ✓ Identify criteria.
- ✓ Identify final objectives and scope.

3. Audit Execution

- ✓ Conduct kick off meeting with stakeholders to review final objectives and scope and review audit timeline.
- ✓ Gather evidence through testing, data analysis and interviews.
- ✓ Identify potential findings.
- ✓ Conduct ongoing meetings with management to discuss findings.
- ✓ Conduct exit conference with management to discuss preliminary findings and recommendations.

4. Audit Reporting

- ✓ Draft audit report and gather management responses.
- ✓ Present final report to the Audit Committee

5. Audit Recommendations Follow-up

- ✓ Follow-up with management on audit recommended actions.