St. Tammany Parish School System
Internal Audit Report

Audited By: Amelia Barker, CPA

Report Related To The St. Tammany Parish School System Maintenance Department

December 4, 2024

I have performed the procedures below over the St. Tammany Parish School System's (School System) Maintenance Department as of November 2024. The School System's management is responsible for maintaining and recording all information related to the Maintenance Department to ensure all work is completed timely and accurately.

This report is intended to be used by management and the applicable user to ensure the School System is accountable to the public and all related reporting bodies as required by all applicable regulations.

The procedures and results are as follows:

Work Order Policies/Procedures

Internal Policy Reference: N/A

Related Law/Audit Guidance: N/A

Review: All maintenance work orders completed from June 1, 2024-October 25, 2024 (4,355 work orders) were subject to testing. They were tested to ensure there are uniform procedures related to submitting a work order. A total of 83 maintenance work orders were selected for testing.

Findings: Of the 83 work orders tested, 7 were noted to not be entered correctly. These 7 were not correctly entered because they were back dated into Incident IQ (work order submission system). This was because the actual work date entered into Incident IQ occurred before the ticket was opened in Incident IQ. Per discussion with the Assistant Director of Maintenance this has been resolved since.

Recommendation: I recommend that management ensure all work orders are entered timely and correctly into Incident IQ.

Processing and Completion of Work Orders

Internal Policy Reference: N/A

Related Law/Audit Guidance: N/A

Review: All maintenance work orders completed from June 1, 2024-October 25, 2024 (4,355 work orders) were subject to testing. They were tested to ensure work orders are being processed timely and accurately. In addition, they were tested to verify orders are being monitored and tracked to ensure proper completion in a reasonable time frame. A total of 83 maintenance work orders were selected for testing.

Findings: Of the 83 work orders tested, 2 were noted to not be processed accurately. 1 work order was not processed correctly due to it not being properly resolved. 1 work order was not processed accurately due to it being months outstanding when it should have been cancelled.

Recommendation: I recommend that management ensure all work orders are processed accurately through the system with routine checks to ensure no work orders are outstanding for a significant period of time.

Work Order Job Cost

Internal Policy Reference: N/A

Related Law/Audit Guidance: N/A

Review: All maintenance work orders completed from June 1, 2024-October 25, 2024 (4,355 work orders) were subject to testing. They were tested to ensure the cost associated with work orders in Incident IQ are being entered accurately. In addition, they were tested to verify that the cost seemed reasonable based on support. A total of 83 maintenance work orders were selected for testing.

Findings: Of the 83 work orders tested, 1 was noted to not have an accurate cost reflected. This was because the work order was double entered reflecting a double cost on paper.

Recommendation: I recommend that management ensure all work orders have an accurate cost associated with them. I also recommend that once a month work orders are double checked to ensure they are not duplicated in Incident IQ.