
Make the Mark.

Atlanta Public Schools | December 8, 2025

Employee Terminations Internal Audit – Report #FY25-06



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Contents

Executive Summary.....	1
Project Overview & Background	2
Objective & Scope.....	2
Methodology.....	2
Summary of Themes	3
Detailed Audit Results.....	5
Approach.....	6
Summary of Findings and Recommendations	7
Opportunities and Best Practice Recommendations.....	11
Appendix	13
Appendix 1: Background Narrative.....	14

December 8, 2025

Petrina Bloodworth, CIA, CFE, CRMA, MPA
Executive Director, Internal Compliance
Atlanta Public Schools
130 Trinity Avenue
Atlanta, GA 30303-3624

Dear Petrina:

Plante Moran has completed consulting services for Atlanta Public Schools ("APS") consisting of an internal audit over the Employee Terminations processes during the 2023-2024 school year, as summarized in our professional services agreement dated May 15, 2024, and statement of work dated October 28, 2024.

We were not engaged to and did not perform a financial statement audit, the objective of which would be the expression of an opinion on both fair presentation of financial information and the financial control environment. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is solely for the information and use of the management and the Atlanta Public Schools Board of Education and is not intended for use by anyone other than these specified parties.

We would like to recognize and thank the management and staff of APS for their cooperation and courtesy extended to us throughout this process.

Sincerely,



Matthew Bohdan, CPA, CIA
Engagement Partner



Troy A. Snyder, CICA
Relationship Partner

Executive Summary



Project Overview & Background

The Atlanta Public Schools (“APS”) Audit Committee approved an internal audit of the employee termination function’s internal controls per the 2023-2024 risk assessment and internal audit plan on June 27, 2024. The Office of Internal Compliance (“OIC”) engaged Plante Moran to perform an internal audit of the employee termination function.

Objective & Scope

Plante Moran evaluated the internal controls of the employee termination function, focusing on the completeness, accuracy, and timeliness of termination processes for the 2023-2024 school year. Specifically, we assessed District policies, procedures, and practices in alignment with APS Board policy and applicable state regulations through sample-based testing and inquiry. Our audit objectives included reviewing the alignment of actual practices with Board policy and departmental procedures, identifying internal controls to support effective termination processes, and identifying gaps and recommendations to mitigate risk to the District. Further details regarding the audit objectives tested can be found on page 6 of this report.

Methodology

To evaluate the adequacy of the policies, procedures, and practices in place, Plante Moran performed the following:

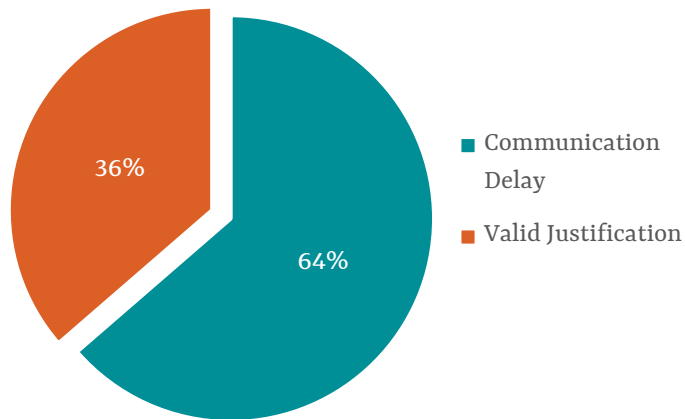
1. Assessed the application and communication of Board policies, standard operating procedures, and Georgia Department of Education regulations which govern the employee termination function.
2. Evaluated the roles and responsibilities established by the District for termination processes.
3. Performed sample-based testing over the completeness, accuracy, and timeliness of processing employee terminations.
4. Assessed the timeliness of system and physical access removal for terminated employees.
5. Conducted walkthrough interviews with Talent Management, Safety and Security, and Information Technology team members to discuss practices and confirm observations.

Summary of Themes

The table below highlights thematic areas of recognition and development that were identified during audit fieldwork.

No.	Area	Theme
1	Procedure Documentation and Process Improvements	During the 2023–2024 school year, termination standard operating procedures (SOPs) were included within the Talent Management SOP Manual. For 2024–2025, the District proactively developed a comprehensive, stand-alone Termination SOP, reinforcing its commitment to continuous improvement. While these enhancements have improved transparency and compliance, we identified further opportunities to enhance the District’s termination SOPs.
2	System Limitations	Relying on multiple systems and manual processes throughout the employee termination process can lead to inefficiencies and potential errors. For example, District systems such as GHR, which is used for completing the termination processing workflow, and Lenel, the badging system, do not communicate to automate badge deactivation. The Active Directory provisioning system stops if it detects over 1,000 changes, indicating a limitation in reliably disabling access automatically. Additionally, the Talent Management team noted that using multiple systems and spreadsheets complicates termination management. They must precisely time the entry and approval of termination actions in GHR to avoid payroll issues. Streamlining systems and processes would enhance efficiency and document retention. As such, these factors should be considered during the Oracle implementation.
3	Improving Communication Channels	During the 2023–2024 school year, schools and other departments did not consistently communicate terminations to the Talent Management team by the employee’s last day of work. This impacted the timing for processing the action in GHR. To mitigate this risk, the Talent Management team performed compensating controls to identify cases where terminations had not been reported. Additionally, while automated notifications in Lawson were used to alert departments managing Active Directory and badging system access for voluntary terminations, other types of terminations relied on manual communication via phone calls or emails. Beginning in the 2024–2025 school year, system-generated reports have been introduced to improve termination communication across departments, reducing reliance on manual processes.

Delayed Separations Due to Communication



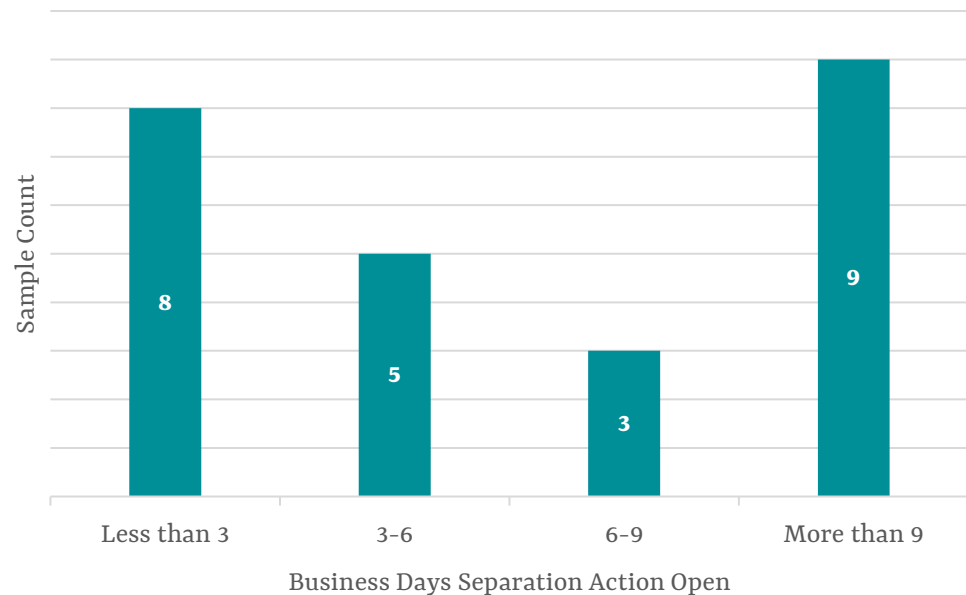
Of the 25 termination actions tested, 11 were entered in GHR after the employee's last day of work. In 7 of these cases (64%), the delay was due to Talent Management receiving separation information after the employee's last day. This highlights opportunities to enhance communication mechanisms within the District, which may help support more timely processing of employee terminations.

In the remaining 4 cases (36%), there were valid reasons for entering the termination after the last day. In these instances, the Talent Management team provided additional time for employees to submit required documentation, helping them fulfill contract requirements and maintain eligibility for rehire.

Separation Process Duration

The bar chart illustrates the duration of the termination process within the 25 termination actions tested, measured from the HR Partner's entry in GHR to final approval by Records Management.

Approximately half of the termination actions required more than one week to complete, and 9 (36%) took longer than 9 days. Based on discussions with District personnel, these extended processing times were primarily influenced by system constraints and the need to coordinate with payroll schedules. While these factors are inherent to the current systems and do not deviate from internal timelines established, they highlight opportunities for future system enhancements to support more timely processing.



Detailed Audit Results



Approach

The audit team collaborated closely with APS management to gain a thorough understanding of the processes and controls in place. This approach included engaging with key personnel through walkthrough interviews to document procedures and process understanding. Plante Moran developed detailed process documentation to capture the current state of employee terminations. Detailed inspections and sample-based testing were conducted to evaluate the effectiveness of controls and identify any gaps. Plante Moran assessed the documentation of these processes to ensure alignment with the District's policies and established procedures.

No.	Audit Objective Descriptions	Conclusion
1	Document the application of Board policies, standard operating procedures, and regulations governing terminations. Identify how these policies and procedures are communicated to staff.	Effective
2	Verify that the District has established roles and responsibilities within the termination process and identifying how these roles and responsibilities are communicated across the District.	Effective with Recommendation (Opportunity No. 1)
3	Inspect a sample of terminations to ensure HR followed the appropriate process and documented records correctly.	Effective with Recommendation (Opportunity No. 2)
4	Inspect a sample of terminations to verify there is evidence of review performed by the Records Management team.	Effective
5	Inspect a sample of terminated employees to verify that system and physical access were removed in a timely manner. Note: - Plante Moran was not able to assess whether system access was removed in a timely manner, as reliable audit evidence was unable to be generated to support date of deactivation. - Plante Moran was not able to assess whether physical access was removed in a timely manner, as the badging system does not maintain an audit log displaying when badge access was disabled.	Ineffective (Finding No. 1, 2)

Each of the above audit objectives was assigned a conclusion of effective, effective with recommendation, or ineffective.

- **Effective** indicates that the audit evidence demonstrates that the controls or processes tested are operating as intended and achieving the desired outcomes.
- **Effective with Recommendation** indicates that while the audit evidence demonstrated that the controls or processes tested are operating as intended and achieving the desired outcomes, there is room for improvement or best practice recommendations.
- **Ineffective** indicates that the audit evidence demonstrates that the controls or processes tested are not operating as intended to achieve the desired outcomes.

Summary of Findings and Recommendations

Our observations below are based on corroborative inquiry with APS personnel and inspection of sample documentation. In response to our observations, recommendations are included for the District's consideration on how to resolve gaps where internal controls were not in place, internal controls were not designed effectively, or opportunities exist to reduce risk to the District.

Each recommendation was rated high, moderate, or low based on priority in terms of impact on the process, internal controls, or efficiency of operations.

1. **High priority** indicates that the finding requires immediate attention, and the recommendation may have a significant impact on risk mitigation.
2. **Moderate priority** indicates that the finding should be addressed timely, and the recommendation may have a meaningful impact on risk mitigation.
3. **Low priority** indicates that the finding should be addressed as time and resources permit, and the recommendation may have a low impact on risk mitigation.

The following table summarizes the findings identified through the audit.

High Priority	Moderate Priority	Low Priority	Total Findings
0	2	0	2

The table below summarizes the findings and related recommendations identified through the audit:

No.	Observation	Recommendation	Priority
1	Plante Moran was unable to obtain audit evidence to confirm Active Directory access deactivation for 100% of employees selected for testing (25 samples) due to system constraints that limit the availability of audit records. Historically, the IT Security team has not kept specific logs of Active Directory access deactivation for terminations.	1. IT Security management should consider implementing a process to capture and retain evidence of when Active Directory access was deactivated for terminated employees. 2. IT Security management should consider implementing a review to verify that Active Directory access has been deprovisioned for each terminated employee using a weekly terminations report. This review should be conducted by someone independent of any employee responsible for manually deprovisioning employees. If the review identifies additional employees requiring deprovisioning, the employee responsible for manually deprovisioning should be notified to complete these. The reviewer should confirm deprovisioning was appropriately performed and sign off on the file.	Moderate
Management Response Finding #1: We're confident the process to disable accounts works as expected. When we spot-check accounts for users that have recently left, their accounts have been disabled in the expected timeframe. We understand the concern, however, it's based on limitations with the product we use. We will extract the relevant logs from the system and store them elsewhere for record keeping. We do not currently have a weekly termination report. If one is available to us, we can begin regularly reviewing it to ensure accounts are disabled. Implementation Date: 3/1/2026 Responsible for Implementing Recommendation: Darion Hall and Ifiok Moses			

No.	Observation	Recommendation	Priority
2	At the time of testing, badge access was disabled for all employees selected (25 samples). However, Plante Moran was unable to obtain audit evidence to confirm the timeliness of badge access deactivation, primarily due to system constraints that limit the availability of audit records. For voluntary terminations initiated through Lawson, the Safety and Security team relied on automated exit notifications to determine when to deactivate badges. However, for voluntary terminations not initiated in Lawson and for involuntary terminations, the team depended on manual communication via phone calls or emails. This reliance on manual processes increases the risk of incomplete or delayed badge deactivation.	Safety and Security management should consider implementing a review to verify that badge deactivation has been processed in Lenel for each terminated employee listed on the weekly terminations report from Human Resources. This review should be performed by an individual who is independent of the employee responsible for processing the deactivation in Lenel. If the review identifies any additional employees requiring badge deactivation, the responsible employee should be notified to complete these deactivations in Lenel. The reviewer should then confirm that the deactivation was appropriately performed and sign off on the file.	Moderate

Management Response Finding #2: The Safety & Security Department is ensuring badge deactivation is completed for all employees listed on the weekly Human Resources terminations report. To strengthen internal controls, this review will be conducted by the Safety & Security Data Strategist, who is independent of the staff member responsible for processing badge deactivations in Lenel.

As part of this process:

- The Data Strategist will conduct a weekly review to confirm that badge deactivations have been properly processed for all terminated employees listed on the HR report.

- Any discrepancies or employees requiring deactivation will be immediately communicated to the staff members responsible for correction.
- Once the corrective actions are completed, the Data Strategist will verify the updates in Lenel and document the review and confirmation.

Implementation Date: The update process for GHR and Lenel commenced on March 11, 2025.

Effective December 12, 2025, the Data Strategist will perform a weekly independent review, established as an ongoing procedure to support sustained accuracy and compliance.

Responsible for Implementing Recommendation: Security & Document Specialist and Data Strategist

Opportunities and Best Practice Recommendations

The following opportunities and best practice recommendations are based on our inspection of documentation and corroborative inquiry with APS. While no significant gaps or deficiencies were identified, we noted opportunities for improvement to enhance terminations procedures and documentation.

No.	Observation	Recommendation
1	Human Resources' employee terminations standard operating procedure (SOP) can be enhanced by documenting key processes related to monitoring, termination entry timeliness, and communicating separations to other District departments.	Management should consider further enhancing existing SOPs by updating them to include: a. Monitoring processes performed to validate the completeness and timeliness of separations being processed in GHR. b. Timeframes for entering a termination into GHR upon notification, and documentation of the situations that may necessitate a delay in entry. c. Roles and responsibilities for providing periodic separation reports to other District departments, such as Safety and Security and Information Technology.
Management Response Opportunity #1: Completed. Standard Operating Procedures have been updated to include defined monitoring processes, time frames, and roles and responsibilities for providing periodic separation reports to relevant departments. SOPs will continue to be reviewed and updated annually to ensure accuracy and compliance. Implementation Date: 12/8/2025 Responsible for Implementing Recommendation: Lataisha Ferguson, HR Generalist		

No.	Observation	Recommendation
2	Overall, termination documentation was found to be accurate and complete given the volume of records reviewed. However, two minor issues were not identified during the Records Management team's review: one involved a date inaccuracy in a document, and another involved the absence of a separation-related notification in the employee file. These isolated occurrences suggest limited opportunities to further strengthen review procedures and support continued accuracy in document retention.	Management should consider implementing a periodic quality assurance process by selecting a sample of employee terminations from each support team for review, to help ensure all required documentation is retained in the employee file. Priority may be given to higher-risk terminations, such as involuntary terminations. This review should be conducted by Records Management team members, who will peer review the accuracy of terminations processed by other team members. For a long-term solution, as the department transitions to Oracle, management should consider implementing a system-enforced mechanism that requires the upload of all required documents to the employee file during the separation process. Specific documents should be required for each type of separation, and if a document is not applicable, the reason should be clearly noted. This approach will help support the completeness of documentation and make it easier for reviewers to identify missing documentation.
Management Response Opportunity #2: The quality assurance process was initiated in October 2025, with the peer review component scheduled to begin in January 2026. Each Records Analyst will conduct a monthly peer review by selecting and evaluating a sample of records. To support long-term sustainability, the HRIS team is configuring Oracle to require all necessary separation documentation prior to processing. Implementation Date: 1/5/2026 Responsible for Implementing Recommendation: Nardiann Mighty, Talent Management Executive Director and Ashley Freeman, Employee Services Executive Director		

Appendix



Appendix 1: Background Narrative

Atlanta Public Schools Employee Terminations Internal Audit Process Narrative

HUMAN RESOURCES

The Office of Talent Management within the Human Resources division at Atlanta Public Schools (APS) follows a structured process to manage both involuntary and voluntary employee terminations. Dedicated support teams, each comprising an HR Strategic Director, HR Partner, and Records Management Analyst, are assigned to specific locations. These teams are responsible for overseeing their respective rosters and ensuring employee terminations are processed completely and accurately.

Involuntary Terminations

Involuntary terminations include dismissals for cause, non-renewals, and position abolishments.

Dismissals for cause and non-renewals are initiated by the Office of Employee Experience & Performance (OEE&P), which communicates the final need for separation to the HR Strategic Partner. The HR Strategic Partner saves relevant communications and letters from OEE&P to the employee's file and then notifies the HR Partner for processing in GHR.

Position abolishments begin in the budgeting process and are approved by the Atlanta Board of Education. The terminations are processed in GHR after approval by the Board in June each year.

For all involuntary terminations, the HR Partner adds the employee to their personnel tracking spreadsheet, noting information such as the request receipt date, employee name, and reason for separation. The HR Partner processes the termination in GHR according to the separation documentation received from the HR Strategic Partner and saved in the employee's file. Additionally, the HR Partner drafts the separation letter and Department of Labor (DOL) affidavit, as applicable, and saves these documents to the employee's file. The DOL affidavit is signed by the HR Strategic Director.

The HR Partner emails the terminated employee with a copy of the separation letter and DOL affidavit, if applicable, and provides instructions for returning their badge and scheduling a device return. This separation communication is also retained in the employee's file. Once complete, the HR Partner routes the separation to the Records Management team for review. There is no defined timeframe for when an involuntary termination should be processed within GHR.

Voluntary Terminations

Voluntary terminations, including retirements and resignations, are initiated by employees through the Lawson employee self-service portal. The portal requires employees to select their last workday at least two weeks from their separation request. Once the request is submitted, an automated exit notification is sent to the HR Partner and HR Strategic Director. Occasionally, employees submit their resignation via email, which is typically forwarded to the HR Strategic Director, who then notifies the HR Partner. Job abandonment may be reported to Talent Management by the employee's supervisor or identified through daily roster reviews conducted by the Staffing Director, who then informs the appropriate HR Partner.

If the employee is a contractual employee, documentation in accordance with Georgia Professional Standards Commission (PSC) requirements supporting medical reasons, spousal relocation, or promotion within education must be submitted. Upon receipt of the notification, the HR Partner contacts the employee and requests the supporting documentation within a specified number of days. If the documentation cannot be provided, the employee may be found in breach of contract and reported to the Georgia PSC. If the documentation is provided, it is reviewed by the Executive Director of Talent Management and Career Development to ensure it meets the requirements before the separation is processed in GHR.

Upon notification, the HR Partner adds the employee to their personnel tracking spreadsheet, noting information such as the request receipt date, employee name, and reason for separation. Additionally, the HR Partner drafts the separation letter and Department of Labor (DOL) affidavit, as applicable, and saves these documents to the employee's file. The DOL affidavit is signed by the HR Strategic Director.

The HR Partner emails the separating employee a copy of the separation letter and DOL affidavit, if applicable, and provides instructions for returning their badge and scheduling a device return. This separation communication is also retained in the employee's file. Once complete, the HR Partner routes the separation to the Records Management team for review.

The HR Partner processes the termination in GHR according to the auto-exit notification and other relevant documentation saved in the employee's file. There is no defined timeframe for when a voluntary termination should be processed within GHR.

The HR Strategic Director and HR Partner review daily reports from the Lawson employee self-service portal to ensure all voluntary separations submitted through the portal are processed in GHR in a timely manner.

Records Management Review

The Records Management Analyst conducts a final review of all separation documentation in GHR and the employee file to ensure the accuracy of the action in GHR and the retention of all supporting documents in the employee file. If a discrepancy is identified, the Records Management Analyst either routes the separation back to the HR Partner to address or discusses the issue with the HR Partner. Once the review is complete, the Records Management Analyst approves the action in GHR to finalize the separation. After separations are finalized, an automated batch job runs multiple times a day to code the employee as terminated in Lawson.

INFORMATION TECHNOLOGY

Active Directory Access Removal

Active Directory access can be disabled either through a scheduled job or manually. Once the HR team processes the separation in GHR, a scheduled job runs multiple times a day, reads the information, and, if the termination effective date has passed, the employee is coded as terminated. Subsequently, the Active Directory account is terminated in Azure, disabling their single sign-on access. For immediate account deactivation, the IT team typically receives a phone call or email notification to manually disable the Active Directory account.

IT Asset Returns

The IT Asset Management team at APS oversees the return of IT assets. For voluntary separations, the team receives auto-exit email notifications from the Lawson employee self-service portal. HR instructs employees in separation communications to schedule an appointment with the IT Asset Management team to return their devices. If the employee does not respond two days prior to their last workday, the team sends an email reminder. Employees who do not schedule an appointment are placed on a no schedule/no return list, which is then sent to HR. When an employee schedules their device return appointment, a Technician has the user complete a Portable Use Agreement for Return, collects the device, unassigns it from the user, and ensures the device is wiped and reprocessed.

For involuntary separations, HR notifies the IT Asset Management team, which provides the device information, and HR coordinates the retrieval of the device from the employee.

Additionally, HR sends a weekly separation report to the IT Asset Management team, listing separated employees. The team compares this list to their no schedule/no return list to ensure all necessary returns are tracked.

SAFETY AND SECURITY

The Safety and Security team at APS manages badge access. During the 2023-2024 school year, notifications of involuntary separations were received via email or phone call, while voluntary separations were received through auto-exit email notifications from the Lawson employee self-service portal. Upon receiving these notifications, the Security and Document Specialists within the Safety and Security team deactivated the badges in Lenel, the District's badging system, using the separation date provided by the notifier or the employee's self-reported date. Periodic reviews were conducted to compare auto-exit email notifications with Lenel records to ensure badge deactivation; however, these reviews were not documented.

Thank you.



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