



Audit Plan

FY2026

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

Internal Audit performs academic audits, compliance, performance 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.



Audit Plan

Fiscal Year 2026

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Introduction

Audit Plan Objective

To be a valued partner in the education of SCCPSS students and to the citizens of Chatham County by supporting the Board's strategic priority goals and performance objectives. This is conducted by providing independent audit services that add value to the Superintendent strategies by upholding accountability of taxpayer's funds through ethical practices, identifying and reporting key risks, and assuring efficient and effective operations through transparent communications.

Audit Resources

The FY2025 budget for the Internal Audit Department included salary and non-salary funds. The Internal Audit Department's total expenditure was \$489,435. During FY2025, the Internal Audit Department had one Senior Director, one Academic Auditor, one Senior Internal Auditor, one Internal Audit Assistant, and an intern. Internal Audit conducted a total of twenty Business Process Reviews, six audits, and other non-audit activities. The FY2026 budget and staffing level will remain the same until the vacant Senior Internal Auditor position is filled. The estimated audit hours available for FY26 are calculated as follows:

Calculation of Estimated Audit Hours Available for FY2026

Calculation	Hours
One Full-Time Equivalent (FTE) Audit Staffer - Total Annual Hours Available	1,904
Total Staff Auditors and Other Staff	x 4
Total Annual Audit Hours Available	7,616

Risk Assessment Procedures Performed

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 school district. Based upon the risk assessment results, Internal Audit develops its annual audit plan.

Internal Audit prepared the FY26 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. Surveyed all employees of the District with email access regarding their assessment of risks in the District.

The Internal Audit's audit plan is developed each year, with priorities based on the risk assessment. The Audit Committee approves audit plans each year, and they are 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.

Types of Audits and Services Provided

The following narrative provides background information on each of the FY25 Internal Audit functions.

Type	Definition
Compliance Audits	A formal review of an organization's procedures and operations mainly focusing on whether an entity is complying with internal rules, regulations, policies, decisions, and procedures.
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. This serves to assist management in their decision-making. This does not qualify as an audit under GAGAS standards; therefore, the report is directed to District management.
In-House Services	Functions conducted in support of the Superintendent's and of the Board of Education's needs. This includes but is not limited to consulting and advisory services for risk analysis, monitoring of the District ethics hotline, ethics training for the District, policy maintenance, etc.

Audit Work Plan: July 1, 2025-June 30, 2026

Discontinue and Carryover from FY25

- **Audit of Competitive Process within the Purchasing Process** - Third party hired by District.
- **Audit of Asset Management** - Third party hired by District.
- **Cellphone Usage in the Classroom and Impact to the Instructional Environment** - Distraction-Free Education Act.
- **Student Promotion** - Will reassess in FY27 to allow for recommendations from the Audit of Attendance and Grading Practices to be implemented as they may have an impact on the promotional activities of a student.
- **Audit of Contract Management** - In progress. Scheduled for September 2025.
- **Audit of Purchase Cards** - In progress. Scheduled for September 2025.

Compliance Audits

Business Process Reviews. Internal Audit has thirty-one Business Process Reviews scheduled for the SY25/26:

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| • Otis J. Brock, III Elementary School (Follow-Up) | • Islands High School (Follow-Up) |
| • A.E. Beach High School (New Principal) | • Isle of Hope K-8 School (New Principal) |
| • James Henry Coy Butler Elementary School (Follow-Up) | • Jenkins High School (New Principal) |
| • Coastal Georgia Comprehensive Academy (Four Year Review) | • Johnson High School (Follow-Up) |
| • Coastal Middle School (Follow-Up) | • Juliette Low Elementary School (New Principal) |
| • Charles Ellis Montessori Academy (Follow-Up) | • Mercer Middle School (Four Year Review) |
| • Derenne Middle School (Four Year Review) | • New Hampstead High School (Follow-Up Review) |
| • Early College (Four Year Review) | • New Hampstead K-8 School (New Principal) |
| • Garden City Elementary School (Four Year Review) | • Pooler Elementary School (New Principal) |
| • Georgetown K-8 School (Follow-Up) | • Savannah Arts Academy (Follow-Up) |
| • Godley K-8 School (New Principal) | • Southwest Elementary School (New Principal) |
| • Groves High School (Four Year Review) | • Southwest Middle School (New Principal) |
| • Bishop Gilbert Haven Elementary School (Follow-Up) | • West Chatham Middle School (Follow-Up) |
| • Virginia Heard Elementary School (Follow-Up) | • White Bluff Elementary School (Follow-Up) |
| • Sarah Mills Hodge Elementary School (Follow-Up) | • Windsor Forest High School (Four-Year Review) |
| • Hubert Middle School (New Principal) | |

Audit Work Plan, Continued

Compliance Audits, Continued

- **Audit of Travel Practices** - The scope of this audit will include a review of the District's travel procedures compared with the District's travel practices.
- **Audit of Employee Progressive Discipline** - The scope of this audit will review the implementation of the new procedures and consistency of the practices. It will also identify best practices and areas for improvement.

Performance Audits

The following projects are scheduled for audit:

- **Audit of Non-Traditional Program Supports** - The scope of this audit will review the non-traditional programs for students such as Twilight, Academy Committed to Excellence for Students (ACES), etc.
- **Audit of English to Speakers of Other Language (ESOL)** - The scope of this audit will include a review of the current ESOL model to the previous ESOL model to identify best practices, cost savings, and areas of improvement.
- **Audit of Wellness Center** - The scope of this audit will review the Wellness Center services and its impact to the District's students and employees.
- **Audit of Capital Projects Program Management** - The scope of this audit will review the District's program management model within Operations Division to identify best practices, cost savings, and areas of improvement.
- **Audit of Workorder System** - The scope of this audit will review the Maintenance and Operations utilization of the workorder system to the technical capabilities and identify best practices, cost savings, and areas of improvement.
- **Audit of 1:1 Technology Access** - The scope of this audit will review the District's current model for technology access. It will also identify areas of improvement and cost analysis of the current model to the future needs of the District.

Follow-Up Reports

The follow-up process for the Internal Audit Department is conducted through the Summary of Audit Reports. The cumulative report is provided to the Audit Committee in June of each year.

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.