



# Office of Internal Compliance (OIC)

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***Audit Committee Meeting***  
***February 18, 2021***  
***2:00 PM***

Presented By: Connie Brown  
Executive Director – Office of Internal Compliance

# Content

- OIC Update
  - ☐ SY2021 Audit Plan Update
  - ☐ Administrative Updates
    - ☐ Personnel Additions/Change

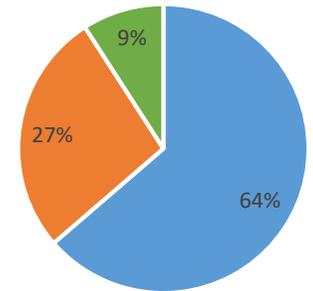
# SY2021 Audit Plan Update

# SY2021 Audit Plan Update



Project Name	Status 02/18/2021
<b>SY20 Carry Over Audits</b>	
Transportation - Parts vendor oversight	In Process
Payroll Audit	In Process
Lawson ERP Upgrade Implementation Review (Outsourced)	Completed
Follow Up - Open Recommendations	Not Started
Miscellaneous Cash Activity Account Funds (MCAAF) Audits	
School 1*	Not Started
School 2*	Not Started
School 3*	Not Started
School 4*	Not Started
School 5*	Not Started
<b>SY2021 Audit Projects</b>	
P-Card Continuous Auditing	Not Started
Grant Compliance/Management Program Review	In Process
<b>Recurring Projects</b>	
Investigations	Ongoing
Special Projects	Ongoing

Audit Plan Status  
02/18/2021



■ Not Started ■ In Process ■ Completed

\*Dependent on District reopening plans and availability of staff and documentation.

# SY2021 Audit Plan Update



Project Name	Budget Hours	Actual Hours	Variance Over (Under)	Comments
<b>SY20 Carry Over Audits</b>				
Transportation - Parts vendor oversight	400		(400.00)	Planning Phase
Payroll Audit	300		(300.00)	Fieldwork Phase
Lawson ERP Upgrade Implementation Review	390	342.5	(47.50)	
Follow Up - Open Recommendations	400			
<b>Miscellaneous Cash Activity Account Funds (MCAAF) Audits</b>				
School 1*	80		(80.00)	
School 2*	80		(80.00)	
School 3*	80		(80.00)	
School 4*	80		(80.00)	
School 5*	80		(80.00)	
<b>SY2021 Audit Projects</b>				
P-Card Continuous Auditing	100		(100.00)	
Grant Compliance/Management Program Review	400		(400.00)	Planning Phase
<b>Recurring Projects</b>				
Investigations	400		(400.00)	
Special Projects	400		(400.00)	

\*Dependent on District reopening plans and availability of staff and documentation.

# Administrative Updates

## Personnel Additions/Changes

# Personnel Addition – Lead Internal Auditor



**Kirby Cuenca, CIA, CFE**

Kirby is a Lead Internal Auditor, and over the last 14 years, Kirby gained experience in internal auditing, accounting and investigations during her time at two universities, as well as the University System of Georgia, System Office. She earned her Bachelor's in Business Administration from Georgia State University. Additionally, Kirby holds certifications as a Certified Internal Auditor and a Certified Fraud Examiner.