

Office of Internal Compliance

Audit Committee Meeting

February 28, 2019

8:30AM

Presented by:

Connie Brown, Executive Director – Internal Compliance

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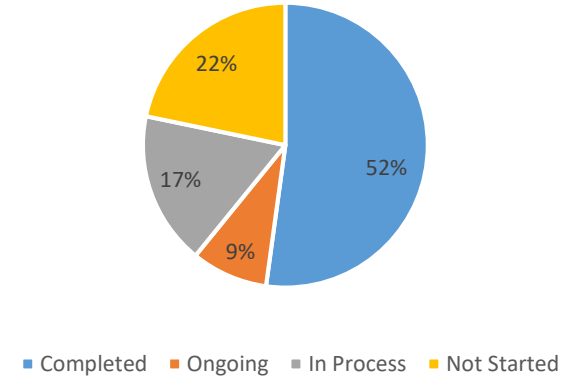
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Audit Plan – Status Update

	Status Update 02/28/2019
Audit Priorities	
SY18 Carry Over Audits	
Transportation - Certification & Inspections	Completed
P-Card Audit	Completed
Employee/Vendor Background Check	In Process
IT General Controls Review	Completed
Miscellaneous Cash Activity Account Funds (MCAAF) Audits	
MCAAF Audits - New Principals	
Young MS	Completed
Tuskegee Airman Global Academy	Completed
Dunbar ES	Completed
Smith ES	Completed
Bunche MS	Completed
Brandon ES	Completed
Bolton ES	Completed
Cascade ES	Completed
Procurement Audit	In Process
Nutrition Vendor Management & Oversight Review**	Not Started
Construction Audit**	Not Started
Charter School Operations	Completed
Pay Parity Audit	Not Started
Special Projects	
Investigations	Ongoing
Mksight Implementation, Training & Set Up	In Process
Audit Follow Up	
2015 Information Technology Risk Items Follow Up**	Not Started
Review of Business Continuity Plan**	Not Started
Infinite Campus Access Controls**	In Process
** Audit to be performed by service provider.	

SY2019 Audit Plan Update
2/28/19



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Office of Innovation – Charter/Partner School Operations Overview

Audit Start Date: September 24, 2018

Report Issue Date: February 12, 2019

Objectives:

- Gain an understanding of the processes and procedures surrounding the Office of Innovation
- Determine if appropriate internal controls exist over monitoring charter and partner schools
- Determine if internal controls are operating effectively
- Identify control gaps, if applicable

Tasks Performed to Achieve Objectives:

- Interviewed key personnel
- Reviewed related documentation (i.e. Georgia State Charter School polices/procedures, new and renewal petitions, funding calculations, etc.)

Scope: July 01, 2016 through June 30, 2018

Results:

Three observations & related recommendations; Management accepted all recommendations and agreed to develop and implement corrective action plans.

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Office of Innovation – Charter/Partner School Operations Overview

The Office of Innovation (OI) is operating effectively as a facilitator for the district's charter and partner schools. The OI has a number of controls in place to effectively mitigate risks around monitoring the charter and partner schools. Some of those controls include:

- Review and approval of new and renewal charter petitions by the Office of Innovation and the Georgia Department of Education before new charters are granted.
- Performance of annual audits for every charter and partner school to ensure Special Education monitoring.
- Review and approval of local funding payments to ensure proper payments are made to the charter and partner schools.
- Approval and tracking of buy back services to ensure proper services are rendered to the charter and partner schools and payments are properly received by the district.

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Office of Innovation – Charter/Partner School Operations Overview

- Observation #1: The Academic Performance Framework reports are prepared by the Office of Innovation (OI) Performance Data Manager and are reviewed and discussed with the OI Executive Director. However, there is no documentation to evidence this review.
 - *a performance review meeting with each charter school will be held annually to review performance data from the prior school year and discuss highlights and/or areas in need of attention;*
 - *within 30 days of the performance review meeting, each school will receive a copy of the school's performance framework and summary of the annual review meeting discussion; school leader will acknowledge in writing receipt of the framework and summary; and*
 - *OI Executive Director to determine if the school's performance indicates a need for corrective action; if so, OI will work with the school's leader to develop a CAP signed by both the OI Executive Director and school leader.*
- **Implementation Date:** *March 2019*

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Office of Innovation – Charter/Partner School Operations Overview

- Observation 2: The OI Accountant does not confirm the annual audit reports are prepared by an independent certified public accountant licensed in the state of Georgia. Also, the OI Accountant reviews the findings from the annual audit reports and discusses any issues with the OI Executive Director. There is no documentation to evidence this review.
 - *OI Accountant will confirm the school's audit firm is currently licensed in the state of Georgia. This confirmation will be listed along with other key financial information (including audit findings review) in each school's financial performance framework. The OI Executive Director and OI Accountant will review each school's financial performance framework and sign it as evidence of review.*

Implementation Date: January 2019

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Office of Innovation – Charter/Partner School Operations Overview

- Observation #3: There are no documented standard procedures in place for the Office of Innovation.
 - *OI will develop and implement a monitoring process by August 2019. This will allow time to incorporate the GaDOE's new charter schools framework into our process as well as to assess the role of the potential new APS Excellent Schools framework in evaluating charter and partner school performance.*
 - *OI will document key responsibilities for each job role by June 2019.*

Implementation Date: *See above dates*

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Administrative Update

OIC - Vacant Position

- Administrative Assistant II (effective 1/4/2019)

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