

To: Board of Education
CC: Dr. Martin Pollio, Superintendent
From: Jodell Renn, CPA, CIA, CFE, Director of Internal Audit
Subject: Internal Audit Report to the Board
Date: September 24, 2019



At the February 12, 2019 meeting, the Board approved the revised audit work plan for the period ending October 31, 2019. Progress has been made toward completing projects laid out in the work plan, however, a couple of projects have been postponed due to other assignments taking priority. Therefore, the proposed work plan for the period November 2019 – October 2020 includes those projects.

Upon reflection of my first year as the Director of Internal Audit, I am proud of the work we have completed as well as my efforts to increase the visibility and reputation of the internal audit function as a trusted advisor and effective evaluator of processes to support JCPS in achieving its objectives. The work plan presented to you was developed using the audit risk assessment created earlier this year. Meetings with the Cabinet Leaders were held to validate and make changes to the risk universe. Projects included in the plan were chosen from the results of the risk assessment and conversations with Management. The work plan serves as a guide but remains flexible to meet the needs of the Organization. Internal Audit strives to use the limited resources in the most effective manner possible.

The status of the current work plan and the proposed work plan were presented to the Audit and Risk Management Advisory Committee on August 21, 2019. Members of the committee thoroughly discussed the results and were supportive of the outcome.

Included in the materials for your review are the following:

- FY 2019 Annual Work Plan Status as of August 31, 2019
- Breakdown of Hotline Reports received FY 2019
- Proposed work plan for the period November 1, 2019 - October 2020
- Auditable Process Universe by Cabinet Level Accountability
- Risk Matrix Criteria
- Top 13 processes/activities based on the internal audit risk assessment
- Top 18 schools based on the internal audit risk assessment
- Evaluation of Audit Resources

I am happy to answer any questions you may have regarding any of the documents provided.

Jefferson County Public Schools
Internal Audit

Status of FY 2019 Work Plan
Proposed Work Plan
Internal Audit Risk Assessment

November 2019 – October 2020

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Audit Schedule – July 2018 – October 2019

Audit Work Plan

Status as of August 31, 2019

<i>Audit Activities Type</i>	<i>Objective</i>	<i>Status</i>
<i>Payroll Review Audit Assurance</i>	No significant observations were identified. Opportunities that could improve operating effectiveness were recommended.	Completed
<i>Travel and other Business Expenses Audit Assurance</i>	No significant observations were identified. Opportunities that could improve operating effectiveness were recommended.	Completed
<i>Travel and other Business Expenses - Superintendent Audit Assurance</i>	No significant observations were identified.	Completed
<i>Fundraising and Boosters Audit Assurance</i>	Reviewed fundraising administration activities at 10 schools. One school received an unsatisfactory rating due to missing documentation and lack of effective oversight in accordance with Redbook requirements. All remaining schools were substantially in compliance with requirements.	Completed
<i>School Attendance Audits – 2018-19 Compliance</i>	Reviewed attendance practices at 35 schools. We found general compliance with KDE requirements. We did note that several schools experienced the same observations and appear to be systematic across the District. In addition to submitting reports to each school, recommendations were developed and provided to the Chief of Schools and Chief of Academics to address the Top 8 common issues identified.	Completed
<i>Inventory recounts (Warehousing) Monitoring</i>	Performed recounts of inventory performed at warehouses and nutritional services. No material exceptions were identified.	Completed

*Audit Work Plan
Status as of August 31, 2019*

<i>Audit Activities Type</i>	<i>Objective</i>	<i>Status</i>
<i>School Activity Fund – Combining Budget Consulting</i>	Facilitated collecting completed combining budgets for the school activity funds. Compiled and submitted combining budget to Chief Financial Officer for submission to the JCPS Board of Education in accordance with Redbook requirements.	Completed
<i>Family Resource Youth Services Centers (FRYSC) Consulting (Compliance)</i>	Completed compliance reviews for three FRYSC's in preparation of their annual reviews. No material exceptions were identified.	Completed
<i>Risk Assessment Consulting</i>	Created a listing of activities and processes, assessing risk based on a risk rubric, and identifying auditable processes to be included in the proposed work plan. This document is continually updated based on increased understanding of the organization, changes within the organization and validation by Cabinet Leaders and staff.	Completed, ongoing
<i>School Reviews 2018-2019</i> <ul style="list-style-type: none"> • Coleridge Taylor Elementary • Hawthorne Elementary • Jacob Elementary • Highland Middle • Johnson Middle • Noe Middle • Atherton High • Ballard High • Central High • Carter Elementary • Carrithers Middle • Fairdale High • Fern Creek High • Jefferson County High • Liberty/Mary Ryan High • Pleasure Ridge Park High <i>Compliance</i>	Reviewed school activity fund administration for 16 schools identified through a risk assessment. Four schools received a high rating, indicating that controls are operating effectively. Six schools received an unsatisfactory rating revealing significant improvement is necessary to ensure compliance with the Redbook requirements. In addition to submitting reports to each school, recommendations were developed and provided to the Chief of Schools and Chief Financial Officer to address the Top 14 common issues identified.	Completed

Audit Work Plan
Status as of August 31, 2019

<i>Audit Activities Type</i>	<i>Objective</i>	<i>Status</i>
<i>IT Risk Assessment Consulting – Outsourced</i>	Facilitated review of the risk assessment documents and participated in meetings to create action plans. Internal Audit will be participating in an advisory role on the Risk Management Committee that will be charged with addressing the gaps identified.	Completed/ Ongoing
<i>School Monthly Financial Reports Compliance</i>	Monitoring was performed for selected financial transactions for every school (~25 schools per month) during the second six months of the fiscal year. The objective is to identify specific transactions noted in the KDE corrective action plan as needing improvement. Exceptions identified were communicated with bookkeepers and are consistent with observations noted during School Reviews. Consulted with Accounting Services trainer to incorporate common findings in training sessions.	Ongoing
<i>Committee Participation Consulting</i>	Internal Audit participates on the following committees in an advisory/consulting capacity: Racial Equity Analysis Protocol and Data Governance.	
<i>Investigation projects/Special Reviews Investigation</i>	Investigation requests are referred to Internal Audit via the Compliance Hotline; Executive Management requests; Board Member requests; Anonymous direct contacts. Internal Audit has performed 18 investigations (11 substantiated and 7 unsubstantiated) and currently have 6 open investigations. No significant/material issues were identified and corrective action has been implemented where applicable. In some cases, opportunities were identified and shared with the appropriate staff member for consideration.	Ongoing
<i>Compliance Hotline Administration Investigation</i>	Facilitated the implementation of a new third party administered hotline. Provided oversight to reports made through the hotline to ensure timely resolution. Total Reports Received 447 Substantiated 89 Unsubstantiated 339 Other 19 See breakdown of report types, average days to close on page 7	Ongoing

*Audit Work Plan
Status as of August 31, 2019*

<i>Audit Activities Type</i>	<i>Objective</i>	<i>Status</i>
<i>Seclusion and Restraints Process/Behavior Support Activities and Monitoring Audit Assurance</i>	Review Safe Crisis Management (SCM) and behavior support activities policies and procedures, training materials and documentation of communication provided to schools for completeness and compliance. Test the adequacy of the number of staff trained in SCM and behavior support activities at each location. Test the completeness and integrity of the seclusion and restraint information reported in Infinite Campus. Review the practices implemented for positive behavioral interventions and supports.	Finalizing
<i>School Activity Fund – Fiscal Year End Closing Consulting</i>	Assist Accounting Services by coordinating the fiscal year end close of the school activity accounts in the software system.	Finalizing
<i>Risk Maturity Model Development – Backpack of Success Consulting</i>	Develop a risk maturity tool by creating a framework to assess and benchmark the effectiveness of the Backpack of Success Skills initiative.	In Process
<i>Electronic Travel & Expense Reporting Consulting</i>	Consult with Accounting Services on a way to implement an electronic solution for travel and expense reporting. A small group of employees have been identified to work on a pilot project utilizing a module in MUNIS that will allow for electronic submission of expense reports and an electronic tool to capture and report business mileage.	In process
<i>Information Security Reviews Consulting</i>	Monitoring follow up activities performed as a result of the IT Risk Assessment and Security Assessment performed. Participated in compression planning session and attending periodic meetings to discuss the status of activities.	In Process

*Audit Work Plan
Status as of August 31, 2019*

<i>Audit Activities Type</i>	<i>Objective</i>	<i>Status</i>
<i>School Attendance Audits – 2019-20 Compliance</i>	Assist Pupil Personnel by performing 10 attendance reviews in accordance with the KDE monitoring tool. Each year KDE reviews 25 percent of the school's first two pupil month's attendance activities. This project will serve as a pre-audit to review high risk schools (based on personnel turnover and prior year's observations).	Planning
<i>Early Childhood Practices Audit Assurance</i>	Review early childhood policies and procedures, training materials and documentation of communication provided to schools for completeness and compliance. Review the quarterly compliance checks for completeness and steps taken to follow up on observations made during the monitoring. Review the activities regarding the implementation of the early childhood systems blueprint.	Planning
<i>Exceptional Child Education (ECE) Assessment Oversight Audit Assurance</i>	Review the exceptional child education established practices and policies and procedures to assess the level of compliance with the regulatory requirements.	Postponed to 2020
<i>Human Resources Audit Assurance – Follow up</i>	Follow up from FY 2018 HR audit. Review various changes in HR policies and procedures including interview process. Test a sample of new hires to determine if they have been set up properly in the system and if proper hiring policies have been followed including background checks and verification of certifications.	Postponed to 2020

Breakdown of Hotline Reports FY 2019		Other		Substantiated		Unsubstantiated		Total Average	
Tier/Type	Count	Average of # of days to close	Count	Average of # of days to close	Count	Average of # of days to close	Total Count	of # of days to close	
Administration	1	1			10	25	11	23	
Bullying					3	39	3	39	
Conflict of Interest					2	14	2	14	
Theft					1	8	1	8	
Violation of Policy	1	1			4	26	5	21	
Elementary	10	33	26	8	115	12	151	13	
Bullying	2	34	26	8	99	11	127	10	
Conflict of Interest	1	59			2	15	3	29	
Crimes and Threats					1	8	1	8	
Discrimination	2	14			2	22	4	18	
Falsification of Contracts, Reports or Records					1	4	1	4	
Misconduct or Inappropriate Behavior	3	44			2	41	5	43	
Sexual Harassment					4	9	4	9	
Theft					1	6	1	6	
Violation of Policy	2	24			2	33	4	28	
Other					1	47	1	47	
High	4	4	14	15	86	18	104	17	
Bullying	3	5	11	12	72	17	86	16	
Conflict of Interest					1	21	1	21	
Crimes and Threats			1	2	4	5	5	4	
Discrimination					2	7	2	7	
Falsification of Contracts, Reports or Records					1	11	1	11	
Misconduct or Inappropriate Behavior	1	1	1	35	3	59	5	43	
Sexual Harassment			1	38			1	38	
Theft					1	4	1	4	
Violation of Policy					2	28	2	28	
Middle	3	18	40	12	117	11	160	12	
Bullying	1	34	37	12	100	11	138	11	
Conflict of Interest					1	7	1	7	
Crimes and Threats	1	19			7	13	8	14	
Discrimination					3	4	3	4	
Falsification of Contracts, Reports or Records			2	21			2	21	
Sexual Harassment			1	1	2	11	3	8	
Theft	1	0			1	6	2	3	
Violation of Policy					3	29	3	29	
Other	1	33	9	28	11	13	21	20	
Bullying	1	33	3	41	9	14	13	22	
Conflict of Interest			1	37	1	0	2	19	
Crimes and Threats			2	7			2	7	
Misconduct or Inappropriate Behavior			1	5	1	14	2	10	
Theft			1	47			1	47	
Violation of Policy			1	27			1	27	
Grand Total	19	23	89	13	339	14	447	14	

Jefferson County Public Schools

Internal Audit

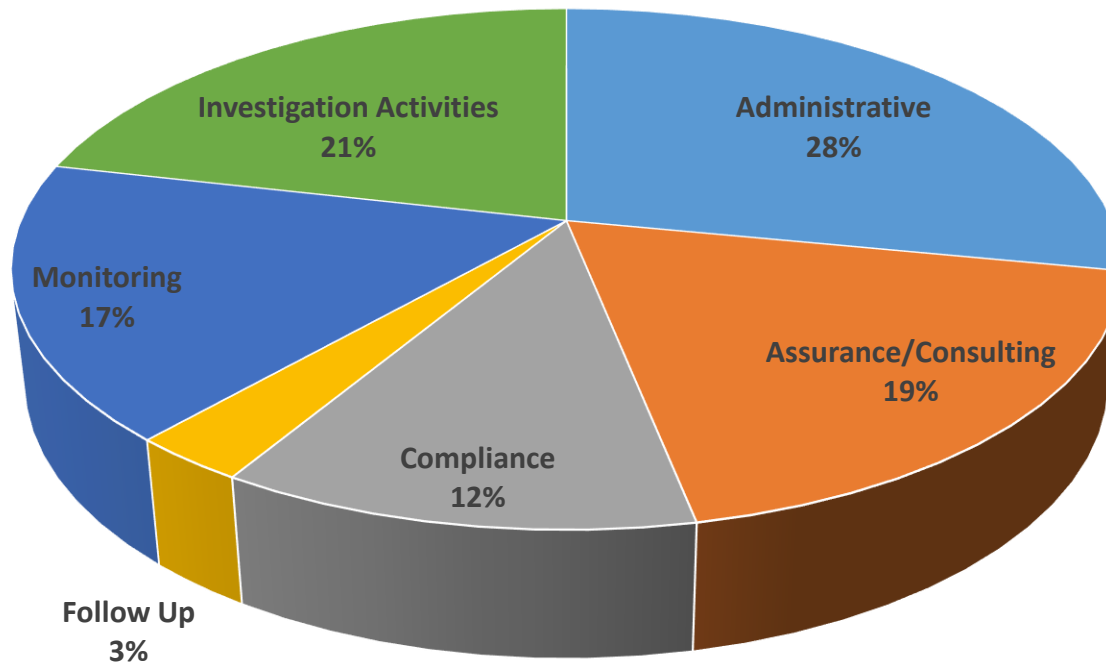
Proposed Audit/Consulting/Monitoring Activities for the period November 2019 – October 2020

Processes included in the Audit Universe are prioritized as high, medium and low based on the risk matrix (Exhibit A). Priority of projects included in the proposed audit work plan were identified based on feedback from Cabinet Members, knowledge of required activities and observations made throughout the past year.

High	Medium	Low
Early Childhood Practices (Carryover from PY)	School Activity Fund Administration Reviews	Risk Maturity Model Development – Backpack of Success (Carryover from PY)
Exceptional Child Education (ECE) Assessment Oversight (Carryover from PY)	Attendance Administration	Family Resource Youth Services Centers reviews
Early Childhood Practices (Carryover from PY)	Travel and Other Business Reimbursement Process	School Activity Fund – Fiscal Year End Closing
Contract Review Process	Investigation Activities	Inventory Recounts
Bus Routes Determination	Follow up Activities on Corrective Action Plans from Previously Issued Reports	School Activity Fund Combining Budget - Coordination
School Activity Fund Data Analytics Development/Monitoring		Hotline Administration

Information technology reviews will be identified at a later time to provide the Information Technology division an opportunity to implement their plan to address areas noted within the IT Risk Assessment.

% of Audit Activities included in Proposed Work Plan



*Proposed Audit Work Plan
November 2019 – October 2020*

<i>Audit Activities Type</i>	<i>Objective</i>	<i>Estimated Timing</i>
<i>Exceptional Child Education (ECE) Assessment Oversight Assurance</i>	Review the exceptional child education established practices and policies and procedures to assess the level of compliance with the regulatory requirements. Carryover from prior year work plan.	Fall 2019
<i>Risk Maturity Model Development – Backpack of Success Consulting</i>	Develop a risk maturity tool by creating a framework to assess and benchmark the effectiveness of the Backpack of Success Skills initiative. Carryover from prior year work plan.	Fall 2019
<i>Human Resources Assurance – Follow up</i>	Follow up from FY 2018 HR audit. Review various changes in HR policies and procedures including interview process. Test a sample of new hires to determine if they have been set up properly in the system and if proper hiring policies have been followed including background checks and verification of certifications.	Late Fall 2019
<i>Early Childhood Practices Assurance</i>	Review early childhood policies and procedures, training materials and documentation of communication provided to schools for completeness and compliance. Review the quarterly compliance checks for completeness and steps taken to follow up on observations made during the monitoring. Review the activities regarding the implementation of the early childhood systems blueprint. Carryover from prior year work plan.	Winter
<i>School Reviews 2018-2019 Assurance</i>	Review school activity fund administration for 18 schools identified through a risk assessment.	Winter/Spring

*Proposed Audit Work Plan
November 2019 – October 2020*

<i>Audit Activities Type</i>	<i>Objective</i>	<i>Estimated Timing</i>
<i>School Attendance Audits – 2019-20 Compliance</i>	Assist Pupil Personnel by performing 10 attendance reviews in accordance with the KDE monitoring tool. Each year KDE reviews 25 percent of the school's first two pupil month's attendance activities. This project will serve as a pre-audit to review high risk schools (based on personnel turnover and prior year's observations).	Winter/Spring
<i>Family Resource Youth Services Centers (FRYSC) Consulting</i>	Perform a review of four FRYSC programs following the KDE monitoring tool and assist central office personnel in the development of a self-assessment protocol to be used in the ongoing monitoring of the FRYSC sites.	Fall/Winter
<i>Travel and other Business Expenses Audit Assurance</i>	Perform a review of travel and other business expenses incurred to ensure that travel guidelines are properly implemented and that appropriate controls are in place to detect, prevent and correct noncompliant activities identified.	Spring 2020
<i>Inventory recounts (Warehousing) Monitoring</i>	Perform recounts of inventory performed at warehouses and nutritional services.	Spring 2020
<i>School Activity Fund – Combining Budget Monitoring</i>	Facilitate the collecting of combining budgets for the school activity funds and prepare JCPS Board of Education report for their review and approval.	Spring 2020
<i>School Activity Fund – Fiscal Year End Closing Consulting</i>	Assist Accounting Services by coordinating the fiscal year end close of the school activity accounts in the software system.	Summer 2020
<i>Contract Administration Processes Consulting</i>	Document current process and evaluate gaps and opportunities for improvement to ensure roles and responsibilities are properly aligned.	Summer/Fall 2020

*Proposed Audit Work Plan
November 2019 – October 2020*

<i>Audit Activities Type</i>	<i>Objective</i>	<i>Estimated Timing</i>
<i>School Monthly Financial Reports Compliance</i>	Develop data analytics to enhance monthly review process. The analytics will be designed to identify high probability errors/irregularities earlier in the process to provide time for correction and implementation of effective administration activities.	Ongoing
<i>Committee Participation Consulting</i>	Internal Audit will participate on the following committees in an advisory/consulting capacity: Racial Equity Analysis Protocol; Data Governance; Information Security Committee; Bookkeeper Advisory Committee	Ongoing
<i>Compliance Hotline Administration and Investigation Activities Investigation</i>	Perform oversight and potential investigations as deemed necessary.	Ongoing
<i>Electronic Travel & Expense Reporting Consulting</i>	Consult with Accounting Services on a way to implement an electronic solution for travel and expense reporting. A small group of employees have been identified to work on a pilot project utilizing a module in MUNIS that will allow for electronic submission of expense reports and an electronic tool to capture and report business mileage.	Until implemented
<i>Information Security Reviews Consulting</i>	Monitoring follow up activities performed as a result of the IT Risk Assessment and Security Assessment performed. Participated in compression planning session and attending periodic meetings to discuss the status of activities.	Until fully implemented

# of Processes by Category and Risk Level	Risk Level			Grand Total
	H	M	L	
Academic Activities	2	13		15
Application & Data Services		4	1	5
Bond Administration		3	1	4
Business Resiliency	1	2		3
Communications		8		8
Data Management		4		4
Disbursement Cycle		4		4
Employee Recruitment		3		3
Facilities Administration		5	1	6
Field Operations - Technology		7		7
Financial Administration		9		9
Governance		13	2	15
Grant Administration	1	3		4
Infrastructure - Technology	3	5		8
Nutrition Services		7		7
Payroll Processing/Reporting		3		3
Personnel Management		9	1	10
Procurement Activities	1	6	1	8
Revenue Cycle		6		6
School Administration	2	1	1	4
Staff Development		2		2
Student Attendance		2		2
Student Safety	1	4		5
Support - Technology		5		5
Transportation Administration	2	2		4
Grand Total	13	130	8	151

# of Processes by Chief and Risk Level	Risk Level			Grand Total
	H	M	L	
Superintendent, Pollio		5		5
Staff, Dennes	1	2		3
Schools, Horton	2	3		5
Academic, Coleman	3	11	1	15
Exceptional Child Education, Chevalier		7		7
Equity Officer, Marshall		2	2	4
Operations, Raisor	2	16	2	20
Accountability, Research, Systems Improvement, Dossett		6		6
General Counsel, Brown	1	4		5
Human Resources, Adams		11	1	12
Technology, Belcher	3	22	1	26
Communications, Murphy		5		5
Finance, Hardin	1	32	1	34
Internal Audit, Renn		4		4
Grand Total	13	130	8	151

JCPS
Risk Matrix Criteria
November 2019 - October 2020

Audit Processes

Financial Exposure	H - >\$10,000,000 Financial exposure M - Between 1,000,000 to 9,999,999 L - < 1,000,000
Compliance with Laws and Regulations Or Contracts	H - Complex compliance issues with frequently changing regulations or significant changes in prior 12 months or large number of people involved in implementing the compliance activity M - Moderate compliance issues with manageable changes in regulations or moderate number of people implementing the compliance activity L - Infrequent changes in regulations or small number of people implementing the compliance activity
Included on CAP*	Y = Included on CAP N = Not included on CAP
Public Exposure*	H - Errors in process would have significant impact on reputation. M - Errors in process would have moderate impact on reputation L - Errors in process would have minimal impact on reputation
Cabinet Leadership Changed	H = CL less than 2 years experience M = CL member >2 - 4 years experience L = CL member > 5 years experience in position
Key Personnel Experience	H = Key employee less than 2 years experience in position M = Key employee >2 - 4 years experience in position L = Key employee > 5 years experience in position
Complexity of Transactions	H = Highly complex transactions, or significant manual input M = Complex transactions, moderate manual input L = Simple transactions, highly automated
Time Expired Since Last Audit	H = No audit in more than 5 years M = No audit between 3 - 4 years L = Audit performed in last 2 years Exceptions - If material findings were identified in an audit, then H would be automatic until re-performance indicated material findings were adequately addressed

* Weighted heavier for risk assessment purposes

Schools

Financial Exposure	H - >\$500,000 Financial exposure M - Between \$100,000 to \$499,999 L - < 100,000
Principal Tenure	H = < 2 years experience M = >2 - 4 years experience L = > 5 years experience in position
Bookkeeper Tenure	H = < 2 years experience M = >2 - 4 years experience L = > 5 years experience in position
Complexity of Transactions	H = Highly complex transactions, or significant manual input M = Complex transactions, moderate manual input L = Simple transactions, highly automated H = > 5 findings rated Red/Purple M = < = 4 findings rated Red/Purple L = No findings rated Red/Purple
PY Findings	Exceptions - If material findings were identified in an audit, then H would be automatic until re-performance indicated material findings were adequately addressed

JCPS**Top Risks based on Internal Audit Assessment****November 2019 - October 2020**

Processes/Auditable	Category	Strategy	Primary Chief	Risk Score	Est Audit Hrs	
Bus Routes	Transportation Administration	Organizational Coherence	Operations, Raisor	85 H		400 Requested
Pupil Transportation	Transportation Administration	Learning	Operations, Raisor	85 H		400
School Choice Administration/Oversight	School Administration	Organizational Coherence	Schools, Horton	80 H		400 In process of changing
Contract review	Procurement Activities	Organizational Coherence	General Counsel, Brown	80 H		400 Requested
Behavior support activities and monitoring (Safe Crisis Mgmt)	Student Safety	Culture and Climate	Academic, Coleman	75 H		400 Performed in FY 19
Curriculum development/implementation (Instructional Management)	Academic Activities	Learning	Academic, Coleman	75 H		400
Data Center	Infrastructure - Technology	Organizational Coherence	Technology, Belcher	75 H		400 Outsource
Disaster Recovery	Infrastructure - Technology	Organizational Coherence	Technology, Belcher	75 H		400 Outsource
Business continuity	Business Resiliency	Organizational Coherence	Staff, Dennes	70 H		400 Outsource
Accelerated Improvement Management/Oversight	School Administration	Learning	Schools, Horton	70 H		400
Early Childhood practices	Academic Activities	Learning	Academic, Coleman	70 H		400 Carryover FY 19
Network	Infrastructure - Technology	Organizational Coherence	Technology, Belcher	70 H		400 Outsource
						Some aspects incorporated into School Reviews (KDE CAP related),
Grant management and administration	Grant Administration	Organizational Coherence	Finance, Hardin	70 H		400 recently reviewed in FY18
Proposed Reviews for FY 2020						
Early Childhood practices	Academic Activities	Learning	Academic, Coleman	70 H		400 Assurance (carryover from PY)
Travel and Expense Processing	Disbursement Cycle	Organizational Coherence	Finance, Hardin	45 M		400 Assurance
Contract review	Procurement Activities	Organizational Coherence	General Counsel, Brown	80 H		400 Assurance
Bus Routes	Transportation Administration	Organizational Coherence	Operations, Raisor	85 H		400 Consulting

JCPS
Selected Schools November 2019 - October 2020

Department/ School	Type	Zone	AIS	Disb Activity FYE 6/30/2018	Risk Rating	Audit Time	Follow up for PY Red Rated Audits
SCHAFFNER	Elem	1		96,371.73	Medium	32	
KENNEDY	Elem	1		90,070.97	Medium	32	
CARTER	Elem	1		84,390.93	Medium	32	
BRANDEIS	Elem	2		80,574.00	High	32	
SHELBY	Elem	2	x	19,669.14	Medium	32	
BATES	Elem	2		95,914.99	Medium	32	
NORTON COMMONS	Elem	3		64,888.64	High	32	
GREATHOUSE SHYROCK	Elem	3		142,931.62	High	32	
NORTON	Elem	3		119,561.18	Medium	32	X
NOE	Middle	Middle		413,640.13	High	32	
RAMSEY	Middle	Middle		426,928.91	Medium	32	
CARRITHERS	Middle	Middle		209,000.13	High	32	X
VALLEY	High	High	x	220,709.13	High	32	
MALE	High	High		1,325,033.29	High	32	
LIBERTY/MARY RYAN	High	High		10,787.43	High	32	X
BALLARD	High	High		834,033.55	High	32	X
FAIRDALE	High	High		408,735.02	High	32	X
CENTRAL	High	High		540,800.23	High	32	X

5,184,041.02 576

Risk Rating	\$ of Disb FY 18	Elem	Middle	High	Other/Pre # of Schools
High	4,596,783	3	3	6	12
Medium	2,694,472	49	16	21	88
Low	12,163,490	43	6	1	14
Grand Total	\$ 19,454,745.42	95	25	28	164

Note:

All schools will be subjected to ongoing monitoring activities through the monthly data analytics reviews that will be performed throughout the year.

JCPS
Evaluation of Time for Audit Activities
October 2019 - November 2020

Audit/Investigative Staff			# Audit/ Investigative Staff	
Annual Hours	October - September	6,240	3	
Total Hours		6,240		
Leave Time estimated	15 days	(360)		
Holiday Time	80 hrs	(240)		
Personal Days/Flex Days	4 days	(96)		
		(696)	11%	
Continuing Professional Education	40 hrs	(120)	2%	
Administrative (staff)		(936)	15%	

Available Hours		4,488		
	Hours	# of Projects/ Months		
School Activity Funds Review	32.0	18	(576)	13%
Monthly Monitoring - School Activity	40.0	12	(480)	11%
School Activity Funds Admin.	TBD	A	(365)	8%
Attendance Audits	40.0	10	(400)	9%
Inventory	80.0	1	(80)	2%
Investigations/Special Reviews	45.0	12	(540)	12%
Hotline Administration	8.0	12	(96)	2%
Hotline Investigation	45.0	10	(450)	10%
Available for Projects			1,501	
Average Project	400.0	4	1,501	33%
		# of Est Projects		

		# of Projects/ Months				# of Projects/ Months	
Director		Hours/Days		Clerk		Hours/Days	
			2,080				2080
Leave Time estimated	15 days	(120)		Leave Time estimated	15 days	(120)	
Holiday Time	24 hrs	(80)		Holiday Time	24 hrs	(80)	
Personal Days/Flex Days	4 days	(32)		Personal Days/Flex Days	4 days	(32)	
		(232)	11%			(232)	11%
Continuing Professional Education/JCPS Specific	80	(80)	4%	Continuing Professional Education/JCPS Specific	30	(30)	1%
Committee Work							
ARMAC	8	6	(48) 2%				
REAP	2	12	(24) 1%	Monthly Financial Report Admin.	12	141	(1,692) 81%
Data Governance	1.5	12	(18) 1%	EPES Yr End Close	1	141	(141) 7%
Information Security	2.5	12	(30) 1%	Follow Up Administration	4	12	(48) 2%
Risk Assessment			(250) 12%	Administrative Activities			(90) 4%
Planning Activities			(250) 12%	EPES Combining Budget	1.5	141	(212) 10%
Administrative (Meetings, evaluations, etc)	8	12	(96) 5%	Assistance from Audit Team	A		365 -18%
Review Work/QAIP Activities			(300) 14%				
Consulting			(300) 14%				
Investigations/Special Projects			(200) 10%				
Other			(252) 12%				
Total Allocated Time			(2,080)	Total Allocated Time			(2,080)