AUDIT INSIGHTS

THERE'S A POLICY FOR THAT!

Summer break is here! It is finally time to enjoy the warm sunshine, taking a break from the busy schedule of the school year to rest and relax. Yet some of us may have questions at this time of year.

Do you have a student joining the school system for the first time? Did you recently move and have to transfer to a different school? Have you wondered if you should call the school or schedule a meeting with the principal? What do you need to bring with you? Where can you begin?

One begins by searching for our policies! *School Board Policy JC* and *JCA* are just what you need to kickstart this course. These documents outline student assignments, attendance rezoning, student transfers, and many other key processes surrounding student enrollment. One of our Student Enrollment Department's key responsibilities, is to manage enrollment numbers according to schools' enrollment capacity. All students, unless otherwise provided by the Board, shall attend the school serving such student's residential attendance zone. With recent population increases in our local areas, many of our schools are either at or over their enrollment capacity.

It is very important that we understand and follow the policy. Attending the correctly zoned school is the right thing to do. We all want excellent education for our students, and choosing a school that is right for your student is probably one of the most important decisions a parent or guardian makes. Please take a moment to review the policies and start the new school year on the right note.

Now you know!

A HOT TIP ABOUT A HOTLINE!

According to the Association of Certified Fraud Examiners, 2024 Report to the Nations, 43% of frauds were detected by tips and more than HALF of those tips came from employees!

OCPS has a Hotline for reporting concerns of fraud, waste, or abuse. The number is 407-317-3976. Reporters can also file concerns online at: *Online Whistleblower Complaint.*

Reporters may choose to report anonymously, but even if they don't, confidentiality and protection from retaliation are provided. Help the district provide good stewardship of its resources and protect its reputation; when in doubt, just reach out!

Internal Audit Mission
We provide independent, objective assurance that adds value and enhances the district's performance, accountability, and transparency.

Did you Know...

Top behavioral red flags of fraud:
- Living beyond means (39%)
- Financial difficulties (27%)
- Unusually close association with vendor/customer (20%)
- Control issues, unwillingness to share duties (13%)
- Irritability, suspiciousness, or defensiveness (12%)
- "Wheeler-dealer" attitude (12%)
- Bullying or intimidation (11%)
- Recent divorce or family problems (10%)

Internal Control *Tip*

Never share your password to electronic approval systems

CLIENT OF THE QUARTER

Internal Audit would like to recognize **Staci Neal, Student Enrollment Director**, as recipient of this quarter's Client of the Quarter Award. During the Student Enrollment Compliance engagement, Staci and her team worked collaboratively with Internal Audit to evaluate the effectiveness of district processes regarding attendance zones and determine whether School Board policies (JC and JCA) requirements are being followed. Her work ethic helped the engagement run smoothly, and ensured that corrective actions could be implemented in a timely manner. Thank you, Staci!

REPORTS ISSUED SINCE OUR LAST NEWSLETTER

- Skyward Interfaces Audit – Types, Completeness, Accuracy, and Control
- Student Enrollment Residency Verification

All our reports are available for your reading enjoyment on our website at *https://www.ocps.net/departments/internal_audit/reports*

Share the *Good News!*

We are thrilled to announce that Phillip Vincent has earned the Certified Fraud Examiner (CFE) credential from the Association of Certified Fraud Examiners! This credential is recognized internationally and is highly valued within the industry. Phillip has worked extremely hard over the past year to balance work and studying to pass all four parts of the exam with high marks. He is the first CFE in our department! Congratulations Phillip!

Meet the Auditor
Luis E. Aponte Santiago

Luis E. Aponte Santiago has been the Information Technology Auditor at Orange County Public School since 2019. He has a bachelor's degree in Accounting from the Interamerican University of Puerto Rico and is an ISACA Certified Information Systems Auditor (CISA).

He started his working career in 2005 as a Warehouse Person with Chevron Phillips Chemical at a plant located in his hometown of Guayama, Puerto Rico. In March 2010, he started his auditing journey as an IT Auditor for the Comptroller's Office of Puerto Rico. In February 2018, alongside most of his closest family, he relocated to Orlando. In January 2019, he re-started his auditing journey with The School Board of Orange County as our IT Auditor. In addition to his IT audits, he also helps on other engagements and special projects (School Audits, Student Enrollment, etc.)

His hobbies are reading, photography and traveling. Along with this, he also likes spending time outdoors and playing some video games. Because of his deep knowledge base and outgoing personality, he is kindly referred to in our department as "The Professor".

RISK MANAGEMENT PROCESS

In our last newsletter we explained the different types of risk. Most of these risks and their impacts are familiar. Here, we discuss some types of risks – when they occur, the consequence (result) of unassessed risks, and provide examples.

ENTERPRISE RISK MANAGEMENT

RISK	OCCURS WHEN…	RESULTS IN A …	EXAMPLE
Disaster and Contingency	Faces natural or man-made disaster, and does not have design plan and training on plan for future negative event/ circumstance.	Loss or damage of human lives or assets, unaccessible of operations, workplace, people, or data.	If building has fire and no fire drill plan developed and no fire drill conducted results in loss of lives or assets.
Data Integrity & Reliability	No established data observing. security. monitoring policies or no evaluation of threats and vulnerabilities, or inadequate security or unclassified data.	Failure to achieve district goals, data downtime, inaccurate data, data corruption, incompleteness, and data breach.	If data is not accurate, complete, timely, and relevant in Skyward results in misguided decisions and inefficient school operations/
Diversity, Equity and Inclusion (DEI)	No strategy to attract/ retain talent resources, value/ respect different perspectives of stakeholders, or no equal opportunity.	Reputational damage, damage morale among stakeholders, lawsuits, loss trust, high turnover of employees.	Hiring or trainings based on age and gender instead of experience could result in lawsuits.
Fraud	Potential exposure of deceptive or dishonest actions by internal or external parties.	Financial losses, waste, abuse, theft, image damage.	If no dual monitoring on wire transfer results in wrong transfer.

RISK management process

Access Risk

Identity Risk

Control Risk

Review Controls
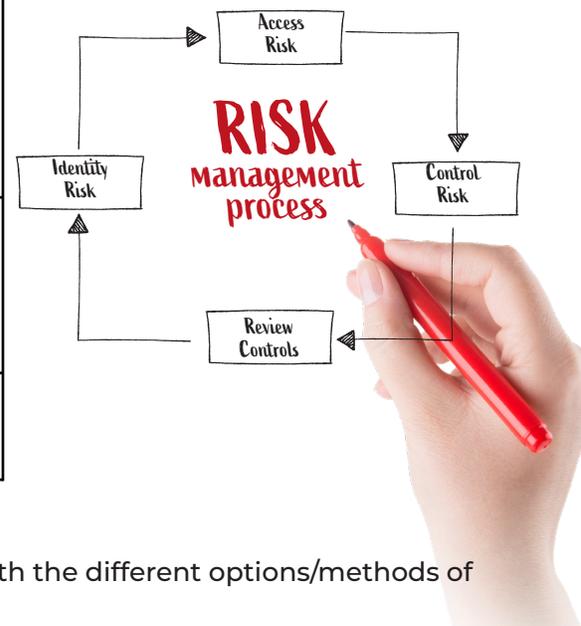
Next Issue

In our next issue, we will discuss how to reduce risk to a tolerable level with the different options/methods of reduction/treat the risk.