BIBB COUNTY SCHOOL DISTRICT
Dr. Dan A. Sims, Superintendent

ACTION MEMORANDUM

TO: Board of Public Education for Bibb County ("Board")

FROM: Dr. Dan A. Sims, Superintendent
Eric Bush, Chief Financial Officer

SUBJECT: Moderate Risk Designation: Overview

Summary

The Georgia Department of Audits and Accounts has designated the Bibb County School District as a moderate-risk school district. This summary is intended to provide the Board of Education with a concise overview of the principal requirements associated with that designation and the actions requiring ongoing Board, Superintendent, and Finance Department attention.

Requirements at a Glance

Requirement	District / Board Action	Timing	Primary Responsibility
DOAA Audit Involvement	The District is subject to audit oversight by the Georgia Department of Audits and Accounts. If the District continues to use an external CPA firm, the engagement remains subject to DOAA's CPA engagement authorization process.	Ongoing / annual audit cycle Submitted required Authorization request with GA DOAA on 08/05/2026, Deadline 8/31/2026	DOAA; Superintendent; CFO
Corrective Action Plan	The Superintendent must submit a written response that includes a corrective action plan approved by the local Board of Education and addressing the underlying irregularities or budget concerns.	Within 60 days of notice: due August 28, 2026	Board; Superintendent; CFO
Monthly Board Reporting	The Superintendent must provide each Board member a report of anticipated expenditures by budget function for review and written acknowledgement.	On or before the 10th business day of each month, until designation is lifted. Presented at the monthly board meeting for subsequent month.	Superintendent; CFO; Board Members
Public Notice	A statement of actual financial operations must be published in the county's official legal organ. The required form must be executed by the local Board and signed by	Once a week for two consecutive weeks by September 30, 2026.	Board; Superintendent; CFO / Communications

	each Board member and the Superintendent before publication.	Presented at September 17th Board Meeting for approval. Published September 23rd and 30th.	

1. DOAA Audit Involvement

A moderate-risk designation subjects the District to audit involvement by the Georgia Department of Audits and Accounts (DOAA). For school systems currently audited by an independent CPA firm, that arrangement may continue, subject to DOAA's CPA engagement authorization process. DOAA separately notifies systems that will instead be audited directly by DOAA as a result of the risk designation.

Board implication: The District should coordinate future external audit engagements and timelines with DOAA requirements and ensure that any required engagement authorization is obtained.

2. 60-Day Corrective Action Plan

Within 60 days of the moderate-risk notice, the Superintendent must submit a written response to the Georgia Department of Education, Georgia Department of Audits and Accounts, and the Office of Student Achievement. The response must include a corrective action plan approved by the local Board of Education that addresses the underlying irregularities or budget concerns.

Board implication: The Board must formally review and approve the corrective action plan before submission. If the required written response and corrective action plan have already been submitted and approved, no additional submission is required for this item.

3. Monthly Board Reporting

Beginning immediately and continuing until the moderate-risk designation is lifted, the Superintendent must present each Board member with a report of anticipated expenditures by budget function. The report must be provided on or before the 10th business day of each month for Board member review and written acknowledgement.

Recommended internal process: Finance should prepare the report sufficiently in advance of the statutory deadline, maintain documentation showing the date provided to each Board member, and retain each member's written acknowledgement as part of the District's compliance records.

4. Public Notice

The District must publish a statement of actual financial operations in the county's official legal organ once a week for two consecutive weeks no later than September 30, 2026. Before publication, the required form must be executed by the local Board and signed by each Board member and the Superintendent.

Board implication: The District should schedule execution of the required statement at a Board meeting, obtain all required signatures, coordinate publication with the official legal organ, and retain proof of both required publications.

Board Oversight

The Superintendent and Chief Financial Officer should maintain a centralized compliance file documenting completion of each requirement and provide the Board with periodic status updates. Monthly reporting and written acknowledgements should continue until the District receives confirmation that the moderate-risk designation has been lifted.

Note: This document is a Board-level compliance summary and is intended to accompany, but remain separate from, the District's detailed Fiscal Year 2025 Corrective Action Plan.