

Office of Auditor General

Audit Recommendation Follow-Up as of October 31, 2022

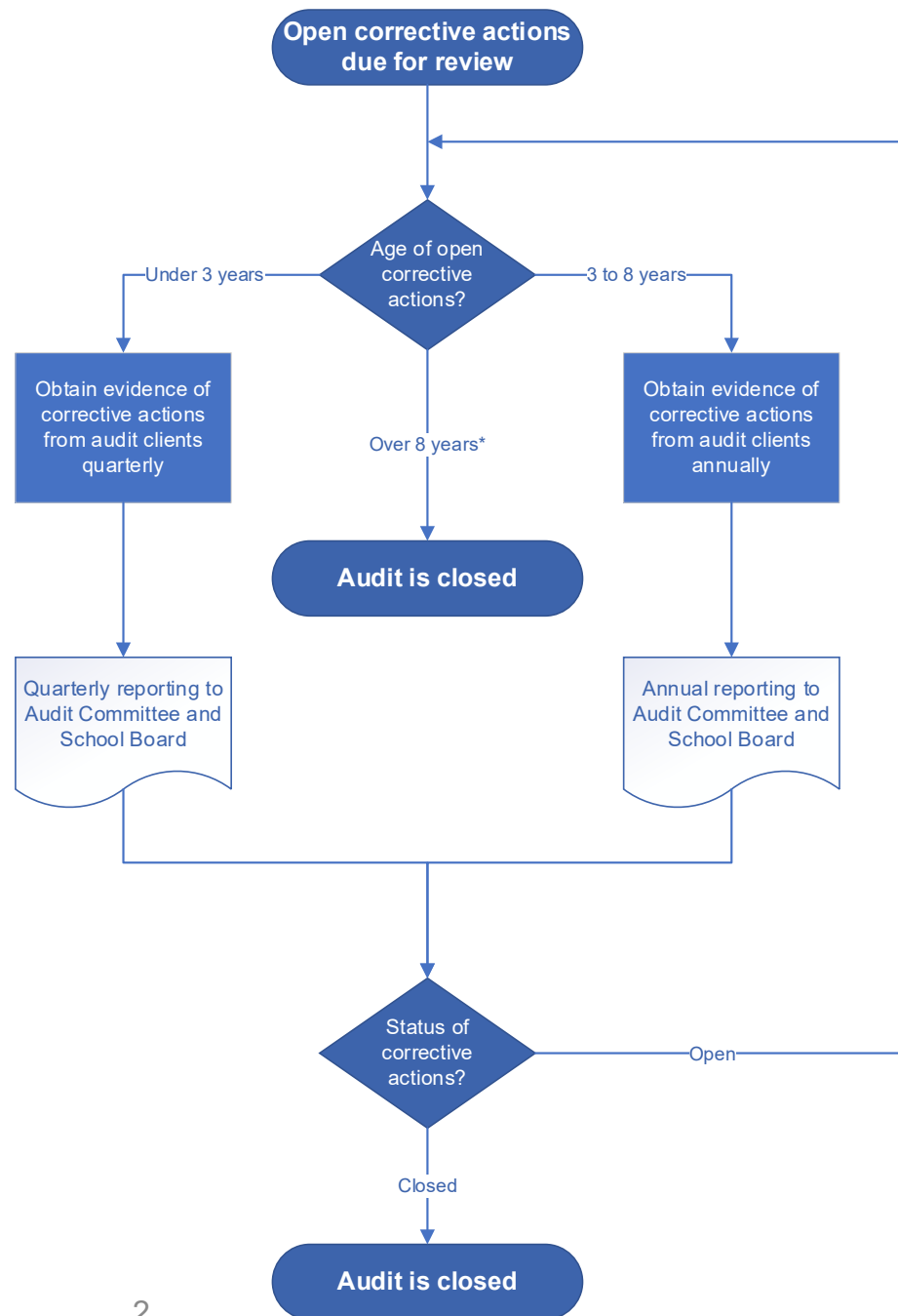
JANUARY 11, 2023



Audit Recommendation Follow-Up Process

- OAG conducts audit recommendation follow-up and reports results to the Audit Committee/School Board on a quarterly basis.
- If audit recommendations are open for more than three years, OAG will conduct follow-up and report to the Audit Committee/School Board on an annual basis.
- For audit recommendations open for more than eight years, the audit will be closed.

* Per FCPS Records Management Manual and Library of Virginia, audit records are retained for 8 years after the fiscal year in which the audit report was published.



Audit Recommendation Follow-up as of October 31, 2022

The following presents the **quarterly** status of audit recommendations since the last follow-up presented to the Audit Committee:

Item #	Fiscal Year	Report Number	Audit Title (linked to final audit report)	Report Issue Date	Recommendations			
					Total	Previously Closed	Closed this Period	Outstanding
1	2021	21-1002	Hiring and Onboarding Practices	May 2021	11	4	3	4
2	2022	22-1001	Community Use	March 2022	15	1	2	12
3	2022	22-1002	IT Technology Platform Implementation and Hardware Acquisition & Management	September 2022	5	0	1	4
4	2022	22-1003	Legal	December 2022	6	0	2	4
Total					37	5	8	24

Audit Recommendation Follow-up as of October 31, 2022

The following presents the status of audit recommendations that are assessed **annually**. The last update was presented in December 2021 to the Audit Committee.

Item #	Fiscal Year	Report Number	Audit Title (linked to final audit report)	Report Issue Date	Recommendations		
					Total	Previously Closed	Annually Assessed
5	2018	18-1003	Facilities Maintenance	June 2018	5	2	3
				Total	5	2	3

1. Three recommendations are closed this period.
 - They are considered as part of the **FY23 Succession Planning and Leadership Development** Audit:
 - Expanding the principal pipeline initiative
 - Implementing an operational employee orientation
 - Enhancing the employee orientation
 - The **FY23 Succession Planning and Leadership Development** Audit is scheduled to present to the Audit Committee in February 2023.
3. Four outstanding recommendations (listed on the next page).

The remaining four recommendations are past due but are currently in process:

1. The recommendation to update nine Human Resources (HR) directives, including three policies and six regulations was due by July 1, 2021. Actions to review and update all nine directives were previously completed by HR. Six regulations and two policies have been approved and implemented and one policy is pending final review and approval by the Governance Committee.
2. The recommendation related to the temporary hourly process includes an action to implement an online request to hire process for temporary hourly employees. The online request to hire form for hourly operational hires was implemented on December 1, 2021. HR is currently working on the online request to hire form process for the hourly substitute hires. The other action to obtain input from a stakeholder group on the hourly hiring process was due on November 15, 2021.
3. The recommendation to implement a process to collect feedback on this hiring and onboarding process was due on July 1, 2022. HR has developed questions for the survey and currently working on the survey structure while identifying the employees who the surveys will be sent to.
4. The recommendation to develop guidance for onboarding at the school and department level was due on June 1, 2022 and is currently past due. HR has begun data gathering around how offices/schools currently onboard at their sites.

1. Two recommendations are closed this period:

- Community Use made updates to Regulation 8424 and Notice 8424. Community Use also held process meeting with Parent Teacher Association (PTA), Independent Contractors, and FCPS school staff to provide an overview of the process and changes.
- Community Use re-structured the after-school oversight processes and responsibilities. The process was realigned to place the responsibilities on the Independent Contractor and the PTA to manage their programs and to provide oversight for safety and student wellbeing.

2. With 12 outstanding recommendations:

- One recommendation related to strengthening the language for Regulation 8420 has been completed by Community Use and is pending Leadership review.
- The other 11 recommendations are currently in process and are not due yet.

1. One recommendation is closed this period:

- Department of Information Technology (DIT) is monitoring the project management fulfilled by vendors as part of their contract.

2. Four recommendations which are not due yet:

- The recommendation to integrate the financial IT asset information into the Request IT system is not due until January 2023.
- The recommendation to follow a consistent data collection/entry process is not due until June 2023.
- The recommendation to enforce the DIT policy and procedures related to the IT devices status to ensure accuracy of IT assets deployed is not due until January 2023.
- The recommendation to seek for a project management application that has the necessary capabilities and functionalities to support an efficient process and provide the insights to project lifecycle is not due until December 2022.

1. Two recommendations are closed:

- Document current operating procedures - Office of Division Counsel has documented guidelines related to the key processes including managing retainers, assign of cases to external counsel firms, reviewing invoices, tracking legal fees, and providing regular updates to the School Board.
- Implement requirements for retainers and/or engagement agreements - Office of Division Counsel has developed and documented the requirements and parameters related to retainers. Office of Division Counsel has also established an annual review process to ensure retainers are properly updated with approved billing rates.

2. Four outstanding recommendations are currently in process and are not due yet.

- Three recommendations (listed on next slide) have been outstanding more than three years and are assessed annually.
- These recommendations are resource (staff or funds) dependent.
- The recommendations were discussed with the Audit Committee on January 15, 2020 and subsequent meetings, with the consideration to bring them to the full School Board during the FY21 budget discussion. OAG submitted the related information to the School Board on February 19, 2020. These recommendations were not fully implemented in the approved FY21, FY22 or FY23 budgets.

1. Staffing Shortages

- The recommendation was to adhere to the APPA (formerly known as Association of Physical Plant Administrators) staffing formula for trade functions remains outstanding. Office of Facilities Maintenance (OFM) continues to align new apprentice positions with 'Trades for Tomorrow' to provide job opportunities to FCPS high school graduates (among others) who participated in the summer internship program. In FY 2023, 17 high school interns participated in the “Trades for Tomorrow” program. This increase necessitated supplemental funding from OFM to support the program, this amount has been included in the FY 2024 Proposed Budget.

2. Insufficient Funding

- The recommendation was to develop a Comprehensive Asset Management Plan that includes all aspects of facilities and integrates maintenance and renovation requirements of the CICP (Comprehensive Investment Capital Program) and the CIP (Capital Improvement Program) remains outstanding.



3. Asset Level Facility Condition Assessment

- The recommendation to develop a proactive facilities maintenance program remains outstanding. OFM has begun the process of conducting a comprehensive Facility Condition Assessment (FCA) and engaging multiple vendors to assess and develop proposals for the FCA. Estimates for the cost of a FCA have gone up since the 2018 cost of \$.05/sqft, and are now estimated at approximately \$.09/sqft. OFM is also working with the Office of Financial Services to identify possible Year End funding support for this program. If Year End funds are not available, then other supplement funds may be considered.

