

Office of Auditor General

Audit Recommendation Follow-Up as of January 31, 2023

APRIL 12, 2023



Audit Recommendation Follow-up as of January 31, 2023

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 <i>(linked to final audit report)</i>	Report Issue Date	Recommendations			
					Total	Previously Closed	Closed this Period	Outstanding
1	2021	21-1002	Hiring and Onboarding Practices	May 2021	11	7	4	0
2	2022	22-1001	Community Use	March 2022	15	3	7	5
3	2022	22-1002	IT Technology Platform Implementation and Hardware Acquisition & Management	September 2022	5	1	2	2
4	2022	22-1003	Legal	December 2022	6	2	2	2

Audit Recommendation Follow-up as of January 31, 2023 (cont'd)

Item #	Fiscal Year	Report Number	Audit Title (linked to final audit report)	Report Issue Date	Recommendations			
					Total	Previously Closed	Closed this Period	Outstanding
5	2023	23-1001	Succession Planning and Leadership Development	February 2023	2*	0	0	2
6	2023	23-13930	Business Process Audit - Jackson Middle School	February 2023	1*	0	0	1
7	2023	23-13138	Business Process Audit - Mantua Elementary School	February 2023	1*	0	0	1
Total					41	13	15	13

* None of these recommendations were due as of January 31.

Four recommendations were closed this period:

- 1. Update nine Human Resources (HR) directives** - These directives have been approved and implemented.
- 2. Temporary hourly hiring process** - HR has developed and implemented automated Request to Hire for all hourly hires in BrassRing. HR has begun with the online survey.
- 3. Collect feedback on the hiring and onboarding process** - HR has developed an online survey to obtain feedback from all employee groups.
- 4. Develop guidance for onboarding at the school and department level** - HR has developed a checklist for schools and departments to ensure that supervisors know what experiences/resources to provide new employees.

Seven recommendations were closed this period:

1. **Community Use (CU) Structure** - CU assessed its current staffing level and additional requests of full-time employees (FTE) were made. No additional FTE was approved; the Office of Administrative Services (OAS) reclassified a position from administrative assistant to management technician to support Community Use 80% and OAS 20%.
2. **CU Structure** – Department of Facility Transportation Services (FTS) assessed CU’s structure and determine CU will continue to operate under the Office of Administrative Services.
3. **After-school programs** - CU has reviewed all processes and has implemented changes to streamline the after-school programs.
4. **Background Checks on Independent Contractors** - FCPS management assessed, and HR will continue to conduct background checks for the staff of independent contractors.
5. **Students Safety for After School Programs** - CU has worked with HR, School Support Organizations (SSO), and Independent Contractors and has streamlined the process to maximize the oversight and accountability. Ten trainings were held by CU over the past year and will continue to bring awareness to SSO and independent contractors on safety, student oversight, adherence to FCPS policy and procedures.
6. **Insurance Requirements** - The language in Regulation 8420 has been strengthened to align with insurance expectations and to reflect updated processes.
7. **Tracking of Insurance** - CU and Risk Management discussed the sharing of Risk Management software. However, CU decided not to utilize the software and has implemented new processes to ease the access to insurance information.

Five recommendations remain outstanding:

1. Three recommendations related to tracking costs, assessing the fee structure and ratifying the current School Age Child Care (SACC) Memorandum of Understanding (MOU) requires direction and guidance from leadership.
2. The other two recommendations are currently in process and are not due yet.

1. Two recommendations were closed this period:
 - **IT Asset Deployment Status** - Department of Information Technology (DIT) is enforcing the DIT policy and procedures related to the IT devices status to ensure accuracy of IT assets deployed. DIT has also provided training on the policy to the Technology Support Specialists.
 - **IT Project Management Application** - DIT has implemented a project management application that has the necessary capabilities and functionalities to support an efficient process and provide the insights to project lifecycle.
2. Two outstanding recommendations are currently in process and are not due yet.

1. Two recommendations were closed:
 - **Establish Expectations for Reimbursable Expenses** - Office of Division Counsel has developed addendums for law firm retainers that establishes expectations for expenses and has begun implementing the addendums with current outside counsel.
 - **Develop Annual Report** - Office of Division Counsel has continued to report legal fees to the School Board on a quarterly basis and has also provided a report of case outcomes and a report of matters received in-house.
2. Two outstanding recommendations are currently in process and are not due yet.

- OAG will continue to follow up on open items on a quarterly basis.
- Audit Recommendation Follow-Up as of April 30, 2023 will be presented during the June Audit Committee Meeting.

Appendix

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.

