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Fairfax County Public Schools  
Office of Auditor General  
Fiscal Year 2024  
Risk Assessment and Audit Plan

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**For May 10, 2023 Audit Committee Meeting**

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Falls Church, VA 22042

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# Introduction

The objectives of the Office of Auditor General’s (OAG) fiscal year 2024 (FY24) audit plan are:

- To accomplish OAG’s mission, which is to independently determine whether the existing organizational processes within Fairfax County Public Schools’ (FCPS) are adequately designed, operating in an efficient, effective manner, and fully accountable to Fairfax County citizens, and
- To promote achievement of FCPS strategic goals, particularly regarding resource stewardship.

Annually, OAG conducts an independent risk assessment which considers the financial, operational, and reputational risks faced by FCPS. OAG develops its annual audit plan based upon the risk assessment results. The FY24 audit plan includes performance audits and other duties.

The risk assessment and annual audit plan prioritize areas by evaluating the associated risks. The risk factors used to assess each area include:

- Financial impact
- Potential operational risks determined by:
  - Internal controls
  - Compliance requirements
  - Past audits
  - Inputs received from the Fairfax County School Board, Audit Committee, FCPS leadership, and employees
  - Audits performed at other public-school systems
- Opportunity for improvement

In addition to the risk factors listed above, OAG evaluates the timing implications of each area being considered for an audit. If an audit area is in the process of implementing significant changes in its operations, either in response to prior concerns or as part of an internal restructuring, OAG will defer performing an audit.

Per the risk assessment, audit areas are categorized into three audit priorities as follows:

Priorities	OAG Activities
Primary	To be completed in FY24
Secondary	To be considered between FY25 and FY27
Long-Term	To be considered after FY27

Occasionally, unforeseen circumstances may prevent the completion of primary audit priorities. An audit area may experience significant turnover or operational changes that make conducting an internal audit impractical at that time. It is also possible external entities (for example, federal or state government) may elect to audit an area before OAG completes the audit. Rather than duplicate those efforts, that specific audit area will be replaced by one from the list of secondary audit priorities. The process for approving and executing audits from secondary audit priorities will follow the same requirements per the recommendations by the Audit Committee, in accordance with Policy 1105, Auditor General Authority. Specifically, *“The Auditor General shall submit annually to the Audit Committee a work plan for the coming fiscal year which is to be presented for approval by the School Board. The plan serves as a guide and proposed changes to the plan shall be approved by the Audit Committee.”*

All audit topics will be reassessed annually and placed into the three categories described above. During this time, new topics may be added, and existing audit topics may be removed or modified based upon the annual risk assessment results.

## **Detailed Procedures Performed**

OAG prepared the FY24 risk assessment by performing the following qualitative and quantitative procedures:

### **1. Identification of Audit Topics**

1. Examined the FCPS organization and identified the audit universe (i.e. potential audit topics within each department/office).
2. Narrowed the audit universe into 49 potential topics through the following procedures:
  - Reviewed OAG's prior annual audit plan (i.e. FY23) and incorporated the relevant audit topics which were listed as secondary and long-term priorities.
  - Acquired information throughout the year from sources such as FCPS training events, regular School Board meetings, School Board Committee meetings/work sessions, media reports, and discussions with FCPS internal stakeholders.
  - Performed a benchmarking exercise to understand and compare the risk assessment and audit plan methodology adopted by other school districts' internal audit department to that of OAG.
  - Evaluated the results of the audits and reviews that OAG conducted during prior years, along with results of any external audits completed. This information helped to identify which areas needed an internal audit and determine their urgency.
  - Considered new topics obtained through the interviews and surveys conducted with School Board and Audit Committee members and FCPS employees.
3. Re-evaluated risk conditions because of recent changes to school and central office operations.

### **2. Prioritization of Audit Topics**

1. Examined available financial and benchmarking data to assess the financial and non-financial impact of the audit topics. For benchmarking data, OAG reviewed 21 internal audit departments (or equivalent) in the K-12 category.
2. Solicited feedback from School Board and Audit Committee members, via interviews and surveys, on potential audit topics. OAG received feedback from 12 out of 14 members, comprised of 12 School Board members and 2 Audit Committee citizen members.

3. Solicited feedback, via 38 interviews and 118 surveys, from 156 FCPS employees, including Leadership Team (LT) members, directors, coordinators, and principals, to gauge their sense of the current risk landscape and obtain feedback on specific areas being considered for audit, or other suggested audit subjects. This feedback informed our risk analysis as well as timing considerations of the various audit areas.
4. Evaluated the potential audit topics regarding a variety of risk factors including financial, reputational, and operational risks, frequency of audits, and prior audit issues. OAG categorized the 49 potential audit topics into the following priorities (See **Appendix I**):
  - Primary – 6\*
  - Secondary – 11
  - Long-term – 32

\* Primary includes the 6 primary topics listed on Appendix I and continuous monitoring. They represent the most relevant and highest audit risk areas<sup>1</sup> for OAG to focus during FY24. The detailed analysis of the primary audit priorities is presented under “FY24 Annual Audit Plan” section below.

In categorizing the following audit topics as secondary or long-term topics, OAG notes its rationale:

- **Overtime:** While this topic is listed as secondary, OAG will include the topic of overtime among the objectives of the FY24 Facilities Maintenance and FY24 Food and Nutrition audits.
- **Procurement:** This topic is listed as a secondary priority due to the recent updates made to procurement policies. OAG recommends this audit be performed in subsequent years, allowing the department to implement these policies before initiating an audit.
- **Retirement Benefits:** OAG does not recommend conducting this audit in FY24, as it is not an OAG core competency and will require the participation of an external subject matter expert at additional expense.
- **Stipends:** While this topic is listed as secondary, OAG will include the topic of stipends in the objectives of the FY24 Grant audit.
- **Student Mental Health:** OAG listed it as a secondary priority due to the high interest of the School Board as indicated by five counts of supports.

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<sup>1</sup> While not considered high risk, Local School Activity Funds Audit is required in accordance with the Code of Virginia (8VAC20-240-40), and therefore is included in the OAG audit plan.

*Potential audit objectives are: (1) to evaluate mental health services provided by FCPS and assess its adequacy in relation to laws, FCPS policies and procedures; and (2) through surveys and/or benchmarking, examine how FCPS can better identify and connect students with needed services.*

However, OAG does not have core competency in this topic. An external subject matter expert will likely need to be engaged at an additional cost if it is selected as a primary topic.

- **Voluntary Resolution Agreement:** OAG received this topic from a School Board member:

*Potential audit objectives are to determine if the agreed upon actions, as a result of the Voluntary Resolution Agreement with Office for Civil Rights for compensatory education services, are being monitored and implemented.*

OAG does not recommend this audit in FY24, because it is a regulated matter by the Office of Civil Rights. An internal audit may result in duplicate efforts.

### 3. Determination of FY24 Audit Plan

Created the detailed FY24 OAG Operational Plan. (See **Appendix II**).

## FY24 Audit Plan

In accordance with School Board Policy 1105, OAG’s mission is to independently determine whether the ongoing processes for controlling fiscal and administrative operations and performance throughout FCPS are adequately designed, functioning in an efficient, effective manner, and fully accountable to the citizens of Fairfax County. OAG provides audit services to the School Board of FCPS.

In defining the type of audits, OAG follows Government Auditing Standards:

Audit Type	Definition*	FY24 OAG Proposed Audits
<b>Performance Audits</b>	To provide objective analysis, findings, and conclusions to assist management and those charged with governance and oversight with, among other things, improving program performance and operations, reducing costs, facilitating decision making by parties responsible for overseeing or initiating corrective action, and contributing to public accountability.	<ul style="list-style-type: none"> <li>• Food and Nutrition Services</li> <li>• Facilities Maintenance</li> <li>• Grants</li> <li>• IT Systems Access</li> <li>• Local School Activity Fund for the year ending June 30, 2024</li> <li>• Continuous Monitoring</li> <li>• Business Process Audit</li> </ul>

\* Source: Government Auditing Standards - 2018 Revision

In addition to the audits listed above, OAG will also carryforward two audits from FY23 to FY24: (1) **Employee Evaluation Process**; (2) **Local School Activity Fund for the year ending June 30, 2023**.

OAG continues to elevate the importance of **Continuous Monitoring** in this audit plan. Continuous Monitoring will be utilized to enhance OAG’s understanding of the changing risk profile of areas within FCPS and improve the targeting of future audit efforts.

The following table summarizes the key metrics of the seven FY24 primary priorities with reference to the level of interest from FCPS stakeholders:

Audit Topic Ref (Appendix I)	FY24 Primary Priorities	Internal Stakeholders	Topic Identified Through Benchmarking*	Financial Indicators & Other Information	FCPS employees **	School Board & Audit Committee
14	Food and Nutrition Services (FNS)	Department of Financial Services	Yes	Per the FY23 Program Budget, FNS had food sales of \$40.5M, federal and state aid of \$48M, and other revenue of \$36,183 offset costs of \$94.7 million projected for FY23.	3	3
12	Facilities Maintenance	Department of Facilities and Transportation Services	Yes	For FY22, Facilities Management has a school operating fund of \$69.1M and 455 total positions.	3	3
18	Grants	Specific Grants Process Owners, and Department of Financial Services (as needed)	Yes	FY23 Approved Budget for Grants and Self-Supporting Programs is \$67.2M with staffing of 586 positions.  FCPS was awarded \$188.6M in ESSER III funds, \$83M in ESSER II funds, and \$21.5M in ESSER I funds.	3	0
21	IT Systems Access	Department of Information Technology (DIT), Other Departments, Offices, and Schools	Yes	Not applicable (N/A).	0	1

Audit Topic Ref (Appendix I)	FY24 Primary Priorities	Internal Stakeholders	Topic Identified Through Benchmarking*	Financial Indicators & Other Information	FCPS employees **	School Board & Audit Committee
24	Local School Activity Fund (Required Annually)	Department of Financial Services and Schools	Yes	FY22 Local School Activity Fund (LSAF) had approximately \$23.1M.	2	0
N/A	Continuous Monitoring	Departments, Offices, and Schools	No	FY22 Local School Activity Fund (LSAF) had approximately \$23.1M.	N/A	N/A
2	Business Process Audits (BPA)	Departments, Offices, and Schools	Yes	Not applicable.	6	0

\* For benchmarking data, OAG reviewed 21 internal audit departments (or equivalent) in the K-12 category.

\*\* OAG interviewed 38 LT members and non-LT members who are mainly directors, coordinators, or principals.

The above table does not include the two carryforward engagements from the FY23 audit plan:

- (1) Employee Evaluation Process
- (2) Local School Activity Fund Audit for Year Ended June 30, 2023

The following list includes both carried over audits, and new audits, contained in OAG's FY24 Operational Plan (**Appendix II**). The narratives include background information, risk considerations, and preliminary objectives.

## 1. Employee Evaluation Process

### *Carried Over from FY23 Audit Plan*

FCPS performance assessment process and evaluations are designed to provide all employees with increased opportunities for professional growth and development. This process is based on a supervisory cycle of reflection, observation, and discussion that leads to employee improvement. Employees are assessed from the beginning of service and the results are reported regularly in an evaluation. Discussions regarding performance occur between the evaluator and the employee throughout the process. Employees have multiple opportunities to refine or enhance their skills.

Approximately 15,000 employees were in the evaluation cycles as of January 2021.

Areas of potential risk are inconsistent application of performance assessment and evaluation process, which could lead to reputational and legal risks, and challenges in retaining talents in the system.

Preliminary objectives of this audit are: (a) to evaluate the existing employee evaluation



process; (b) to evaluate how the process is managed at departments, offices, and schools; and (c) to benchmark existing processes used by other school districts to identify best industry leading employee evaluation practices. This performance audit is estimated to take five months to complete.

## **2. Local School Activity Funds for Year ending June 30, 2023**

### ***Carried Over from FY23 Audit Plan***

In accordance with the Code of Virginia (8VAC20-240-40), all Local School Activity Funds (i.e. including all the approximate 200 FCPS sites) shall be audited annually no later than the end of the following fiscal year. These audits require verification that local school financials and year-end (i.e. June 30) cash reporting are not materially misstated. In addition, OAG reviews selected revenue and expenditure transactions, including purchases made using non-appropriated procurement cards, to ensure that transactions are processed according to the applicable FCPS policies, regulations, or guidance. The final division-wide report is expected to be presented to the Audit Committee in October 2023.

## **3. Food and Nutrition**

The Office of Food and Nutrition Services (FNS) is responsible for providing all meals and refreshments served in FCPS schools. The program also strives to educate students about nutrition and promote the choice of healthy foods throughout their lives. In FY22 FNS served more than 27 million meals to 140,000 customers. FNS expenditures for FY23 is projected to be \$94.7 million with approximately half that amount reimbursed by federal and state grants. The FNS budget includes the employment of 56.5 full time positions to lead and support the entire program, and 1,300 school-based employees that serve meals on site.

Other important priorities of the program are to reduce food insecurity among children and to minimize the amount of purchased food that goes to waste. With the support of the federal government, FNS provides free meals to all students at 34 schools that qualified for the Community Exception Provision (CEP). Free and reduced-price meals are also available to individual families at other schools that apply for and are eligible for assistance. To minimize the amount of food that would otherwise go to waste, FNS operates a partnership with local food banks and provides guidelines to facilitate appropriate donations from individual schools.

Areas of potential risks are lack compliance with federal/state and FCPS policies, improper recording of financial data, and inefficiencies in inventory management.

The potential objectives of this audit are to: (1) examine compliance with federal, state, and FCPS requirements<sup>2</sup>, including follow-up on recommendations from such audits (if applicable); (2) understand FNS business objectives and key performance measures, and evaluate if the information systems generate comprehensive and useful performance metrics; (3) benchmark whether FNS is optimally organized and staffed to carry out their mission; (4) evaluate whether FNS utilizes vendors (including procurement) and consultants (if any) effectively and efficiently;

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<sup>2</sup> If OAG observes inconsistency in how the requirements are applied, we will identify that in the audit report.

(5) determine how FNS monitors food waste, meal participation and inventory turnover; and (6) evaluate the financial accountability in handling FNS related revenue and expenditure, including overtime and student debts. This performance audit is estimated to take five months to complete.

**NOTE:** Food preparation and programs are regularly subject to independent external audits. OAG will consider such scope of work, in determining the final objectives of this audit.

## 4. Facilities Maintenance

Facilities Maintenance provides clean and safe facilities for students, contributing to an environment that promotes student success through sustainable design, operations, and support services. Specifically, the Office of Facilities Management (OFM) is responsible for providing routine preventive and corrective maintenance for FCPS facilities infrastructure including repairing and replacing failed equipment, aging buildings, and energy management systems; as well as maintaining the grounds.

During FY22, OFM had a school operating fund of \$69.1M and 455 total positions.

OAG conducted an audit on [Facilities Maintenance in FY18](#). Three audit recommendations have not been fully implemented yet:

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.
2. **Insufficient Funding**
  - The recommendation was to develop a Comprehensive Asset Management Plan 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.

Areas of potential risk are (1) preventive, routine, and emergency maintenance processes are not managed effectively, and (2) work orders are not being completed according to FCPS policy; work being performed inefficiently; and lack of oversight of staff hours.

The potential objectives of this audit are to: (1) evaluate the current status of the remaining recommendations from the FY18 Facilities Maintenance audit; (2) evaluate FCPS internal controls over facility maintenance, specifically for maintenance work orders and determine if (a) estimate is aligned with the work being performed, and (b) whether the work flow is effective; (3) evaluate FCPS policies, other regulations, and controls surrounding facility maintenance assets and inventory, and monitoring of hours (including overtime) worked by staff; and (4) conduct a physical count of select facility maintenance assets and inventory. This performance audit is estimated to take five months to complete.

## 5. Grants

Grants Development supports division initiatives and works to ensure sponsored programs that advance the Division's strategic plan. Grants Development identifies viable funding opportunities for FCPS, assists with the application development and submission, and award process for grants funded by the U.S. Department of Education, the Virginia Department of Education, and other federal, state, and local agencies; private corporations; and foundations. Each grant has a unique scope of work that the grantor is interested in funding, and grants are aligned to the FCPS programs that would benefit most from the additional funding.

Program managers ensure that the grant is managed in accordance with the grant agreement, federal guidelines, and FCPS regulations and policies. The approved budget for FY23 for Grants and Self-Supporting Programs is \$67.2M.

Areas of potential risks include lack of compliance with grant requirements leaving FCPS open to financial and reputational risks.

For this engagement, specific grants will be selected to be audited. The potential audit objectives are to (1) examine compliance with grant requirements, including if the grant funds are spent in accordance with the grant purpose and objectives; and (2) evaluate the design and operation of applicable internal controls, including division-wide and site-based controls, stipends, pay bands, and management monitoring activities (including program outcomes). This performance audit is estimated to take five months to complete.

**NOTE:** Covid-19 Economic Relief funds which are currently available, such as American Rescue Plan Act Elementary and Secondary School Emergency Relief (ESSER) fund, should be considered as part of the scope.

## 6. IT Systems Access

System access is a system security technique that regulates who or what can be viewed or used in a computing environment. The Department of Information Technology (DIT) serves the diverse technology needs of FCPS staff, students and central office teams managing information resources and ensuring security and integrity for large number of FCPS systems.

DIT is responsible for providing design, installation, maintenance, and support services for all parts of the FCPS information technology infrastructure under its purview. The system application owners are responsible for the appropriate execution of the information technology infrastructure. It is important to note that not all technology systems used at FCPS are operated by DIT, some are developed and operated by business IT teams across the Division.

Areas of potential risk are user access controls not being in place or not consistently followed allowing for employees to maintain access not allowed by their job roles and responsibilities in key systems.

Preliminary objectives of this audit are: (1) to evaluate the user access controls over FCPS systems and data such as (a) physical access controls to safeguard physical IT assets (data centers and servers) and (b) logical access controls to properly (i) assign access privileges to users based on their roles and responsibilities, (ii) validate user identities and (iii) manage

changes in access; (2) to evaluate the compliance with applicable laws and regulations, such as Family Educational Rights and Privacy Act (FERPA), and (3) to select specific IT applications and evaluate the operating effectiveness of the controls put in place by DIT and/or the appropriate business technology teams. This performance audit is estimated to take five months to complete.

## 7. Local School Activity Funds for Year ending June 30, 2024

Please refer to (2) Local School Activity Funds Audit for Year ending June 30, 2023 for scope of work. The Final Division-wide report is expected to be presented to the School Board Audit Committee in October 2024.

## 8. Continuous Monitoring

Utilizing technology-based audit techniques to analyze patterns and trends, and select and test transactions, these methods will enable our office to better understand risks and identify exceptions in a timely manner. Technology-based resources allow users to import many records and execute audit specific commands to search for duplicates, detect gaps in numeric sequences, group data by categories, and filter numerous rows and columns of data in seconds.

OAG will further pursue continuous monitoring on school based and non-school based financial and non-financial data. OAG will perform unannounced cash counts and e-commerce collection of event fees for school events (i.e., athletics, performing arts).

## 9. Business Process Audits

These audits will be performed on an ad-hoc basis depending on the results of the Continuous Monitoring; departures or additions in principals, finance technician/administrative assistants, or management/staff; or situations as deemed necessary. Areas of potential risk are controls may not be in place or followed, and questionable transactions not timely identified. The focus of these audits is to evaluate the effectiveness of office processes and compliance with applicable regulations and policies; determine if controls are adequate and functioning as intended; and determine if transactions are reasonable and do not appear to be fraudulent.

## 10. Other OAG Duties

In addition to the engagements listed above, OAG will perform the following activities in FY24:

- (1) **Audit Committee Meetings** – OAG presented our work progress and audit reports to the Audit Committee monthly.
- (2) **Fraud, Waste and Abuse Inquiry** – OAG administers the FCPS Fraud, Waste, and Abuse hotline and receives inquiry via the hotline, online submission, [internalaudit@fcps.edu](mailto:internalaudit@fcps.edu) email account, direct mails and walk-ins. OAG supports the internal review of the received

information, through collaboration with Department of Human Resources and Division Counsel, in accordance with FCPS Regulation 1410.

- (3) **OAG Annual Report** – OAG produces an annual report, which summarizes OAG’s mission and charter, accomplishments, and upcoming projects for the School Board. OAG will deliver a comprehensive annual report and provide regular updates to School Board and community (see “OAG Outreach and Education” below).
- (4) **OAG FY25 Risk Assessment** – A formal risk assessment is the primary tool auditors use to establish primary, secondary, and long-term priorities and develop an annual audit plan. The FY25 risk assessment process evaluates each area against a variety of risk factors including financial implication, likelihood of errors, frequency of audits, prior audit issues, complexity, and turnover. The result is a combination of qualitative and quantitative data that assists in the prioritization of audit topics.

Additionally, OAG will explore facilitating regular risk discussions throughout the year with department managers aimed at identifying the most significant risks facing FCPS and monitoring management’s mitigation strategies to address those risks.

- (5) **OAG Outreach and Education** – In order to increase awareness of OAG’s mission and results for internal and external stakeholders, OAG will continue to publish Audit Buzz; collaborate with School Board members to communicate OAG results through member newsletters and other postings; and provide relevant training and education. OAG is a certified National Association of State Boards of Accountancy (NASBA) Continuing Professional Education (CPE) provider, on behalf of FCPS. FCPS can award employees with education credits required to maintain certification status, such as Certified Public Accountants or Certified Internal Auditors. OAG plans to provide continuous professional training to employees.
- (6) **OAG Staff Professional Development** – Government Auditing Standards require that staff performing work under the standards maintain their professional competence through CPE. Staff should complete, every two years, at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audit entity operates. Staff who are involved in any amount of planning, directing, or reporting on assignments, and those who charge 20 percent or more of their time to these assignments should also obtain at least an additional 56 hours of CPE (for a total of 80 hours every two years) to enhance audit professional proficiency. Staff holding professional certifications are required to obtain an average of 40 CPE hours per year to maintain their certification status. All staff must obtain their required CPE for the current calendar year prior to December.
- (7) **OAG Quality Control Monitoring/Peer Review** – OAG will continue to improve the system of quality control and conduct monitoring procedures to ensure a high standard of work is produced within the office and that professional auditing standards are complied with for all audit work. As promulgated by Generally Accepted Government Auditing Standards, OAG must obtain an external peer review that is conducted by a peer review team that is independent of the audit organization. The peer review team will determine whether OAG’s system of quality control is suitably designed and whether OAG is complying with the quality control system for reasonable assurance that OAG is performing and reporting in conformity with professional standards and applicable legal and regulatory requirements. The results of OAG’s peer reviews will be made available to the School Board Audit

Committee and via the FCPS website.

- (8) **Recommendations Follow-Up** – OAG performs regular follow-ups to determine if timely corrective actions have been put in place to address weaknesses identified during audits. 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.

## Appendix I – Audit Topic Priorities

The chart below displays the level of interest in the potential audit topics and OAG’s audit priority rating.

Audit Topic #	Potential Audit Topics	FCPS employees	School Board & Audit Committee	Grand Total*	Primary (FY24)	Secondary (FY25 - FY27)	Long Term (After FY27)
1	Budget Process	9	2	11			1
2	Business Process Audits (BPA)	6	0	6	1		
3	Career and Technical Education (CTE)	1	1	2			1
4	Communications	5	2	7			1
5	Compliance with Information Security Policies and Regulation**	1	2	3			1
6	Conflict of Interest (COI)	4	1	5			1
7	Continuous Background and Professional Verification**	8	0	8			1
8	Curriculum Development	3	1	4			1
9	Early Childhood Education (ECE)**	1	1	2			1
10	Employee Separation Process	5	2	7		1	
11	Facilities Maintenance	3	3	6	1		
12	Financial Controls	5	1	6			1
13	Food and Nutrition Services	3	3	6	1		
14	Freedom of Information Act (FOIA) & Federal Educational Rights and Privacy Act (FERPA) Process	4	1	5			1
15	Fundraising Activities	6	1	7		1	
16	Governance and funding structure with affiliated organizations (such as Educate Fairfax and ERFC)**	2	0	2			1
17	Grant	3	0	3	1		
18	Healthcare	1	1	2			1
19	IT Governance	0	2	2			1
20	IT Systems Access**	0	1	1	1		
21	Leasing of Facility Buildings	4	2	6			1

<b>Audit Topic #</b>	<b>Potential Audit Topics</b>	<b>FCPS employees</b>	<b>School Board &amp; Audit Committee</b>	<b>Grand Total*</b>	<b>Primary (FY24)</b>	<b>Secondary (FY25 - FY27)</b>	<b>Long Term (After FY27)</b>
22	Leave Procedures	6	1	7			1
23	Local School Activity Fund (Required Annually)	2	0	2	1		
24	Office for Civil Rights (OCR) Reporting Compliance	1	1	2			1
25	Other Revenues** (including parking fee, vending machines etc)	1	0	1		1	
26	Overtime Use	6	1	7		1	
27	Payroll Operations	2	0	2			1
28	Policy and Regulation Management	7	1	8			1
29	Position Control Document**	1	0	1			1
30	Procurement**	6	3	9		1	
31	Retirement Benefits	4	3	7			1
32	School and Office Shooting Preparation	4	0	4			1
33	School Board Leadership and Administration	1	1	2			1
34	School Renovation and Construction	4	1	5		1	
35	School Support Organizations (e.g. PTA and Booster Clubs)	1	0	1			1
36	Secondary Schools Program Offering**	1	1	2			1
37	Short Term & Long Term Disability	2	0	2			1
38	Specific Contracts	3	2	5		1	
39	Stipends	5	1	6		1	
40	Student Grading	3	0	3			1
41	Student Mental Health**	0	5	5		1	
42	Talent Acquisition	12	0	12			1
43	Third Party Vendor Risk	3	0	3			1
44	Title IX Process and Compliance	4	3	7			1
45	Transportation Operations	1	2	3			1
46	Travel: Local and Non-Local	3	0	3		1	
47	Use of Public School Bonds	2	2	4		1	
48	Warehouse Inventory Management	7	2	9			1
49	Voluntary Resolution Agreement**	0	1	1			1

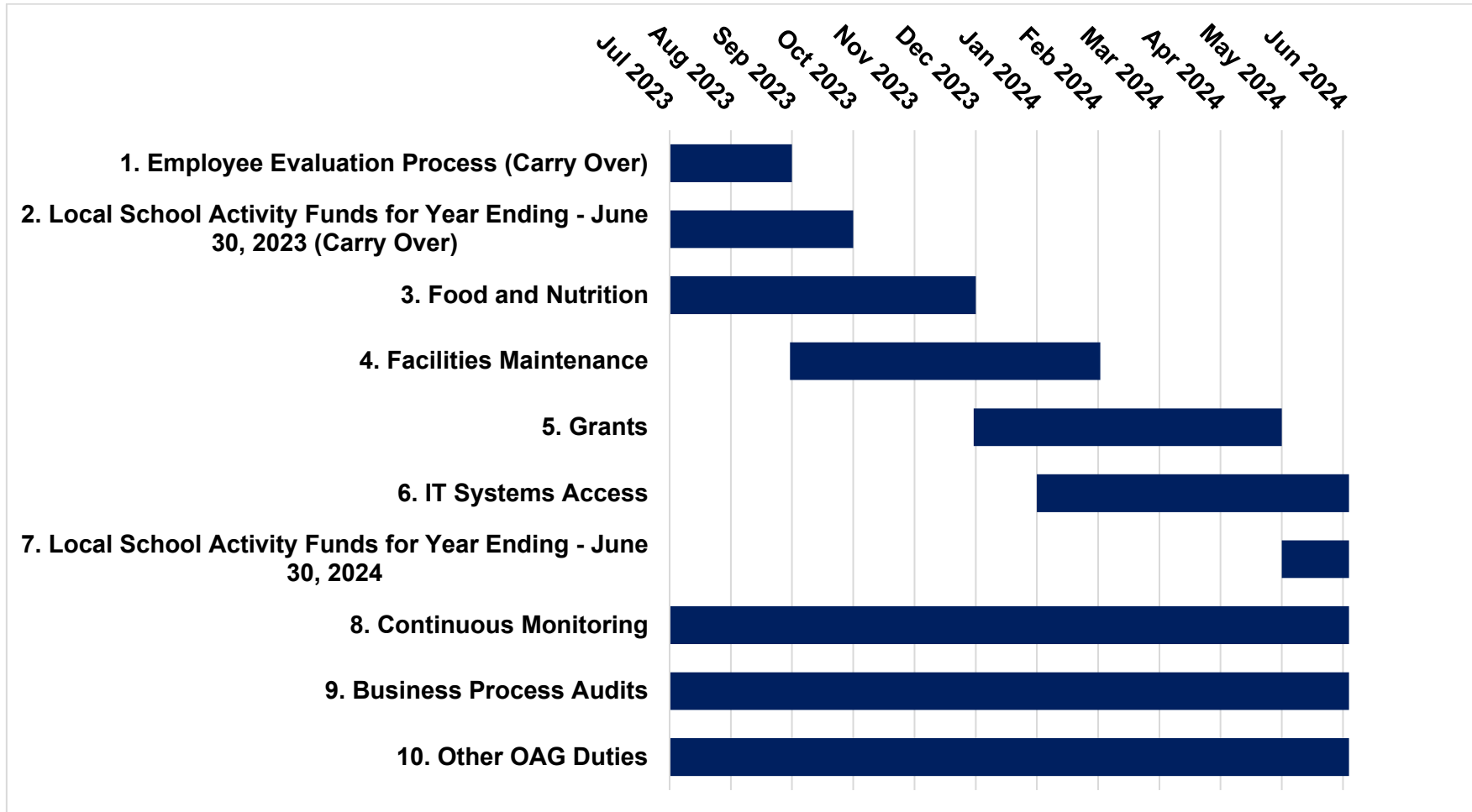


**The totals for OAG's audit priority rating for primary are 6, secondary are 11, and long-term are 32.**

\* OAG interviewed 38 LT members and non-LT members who are mainly directors, coordinators, or principals and 12 out of 14 members, comprised of 12 School Board members and 2 Audit Committee citizen members.

\*\* New or updated audit topics for FY24.

## Appendix II – FY24 OAG Operational Plan



Planning, execution, and reporting is determined once the engagement’s scoping is completed. Engagements vary in hours and variables affecting completion, include management availability, data mining, number of accessible systems, objectives and scope, extent of risk factors, type of audit, other on-going audits, and non-audit services and projects. Refer to **Appendix III** for OAG Internal Audit Process.

## Appendix III – OAG Internal Audit Process

