

Office of Auditor General

Audit Recommendation Follow-Up

as of April 30, 2023



Audit Recommendation Follow-up as of April 30, 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 (linked to final audit report)	Report Issue Date	Recommendations			
					Total	Previously Closed	Closed this Period	Outstanding
1	2022	22-1001	Community Use	March 2022	15	10	2	3
2	2022	22-1002	IT Technology Platform Implementation and Hardware Acquisition & Management	September 2022	5	3	0	2*
3	2022	22-1003	Legal	December 2022	6	4	0	2*
4	2023	23-1001	Succession Planning and Leadership Development	February 2023	2	0	0	2*

* None of these recommendations were due as of April 30.

Audit Recommendation Follow-up as of April 30, 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	23-13930	Business Process Audit - Jackson Middle School	February 2023	1	0	0	1
6	2023	23-13138	Business Process Audit - Mantua Elementary School	February 2023	1	0	1	0
7	2023	23-13100	Business Process Audit - Justice High School	May 2023	2	0	0	2*
8	2023	23-13220	Business Process Audit - Mt. Vernon High School	May 2023	1	0	0	1*
9	2023	23-13151	Business Process Audit - Irving Middle School	May 2023	1	0	0	1*
Total					34	17	3	14

* None of these recommendations were due as of April 30.



(A) Two recommendations were closed this period **1. Exploring New Software and 2. Preserving Data Backups.**

Community Use explored new software options and preserved data with the current software vendor. The current software will remain in place for the next couple of years while leadership is reviewing the software options.

- (B) Three recommendations remain outstanding and are currently past due:
- 1. Recommendations for Revenue Opportunities and 2. Assessing the Fee Structure** – Community Use will present recommendations for revenue opportunities and fee structure to the Audit Committee during the next follow-up presentation scheduled for September 2023.
 - 3. Ratifying School Age Child Care (SACC) Memorandum of Understanding (MOU)** – FCPS Leadership is currently in negotiations with Fairfax County Government.

Some actions within the recommendation are past due, specifically:

1. **Complete FY23 Financial Management Report (FMR) Reconciliations –**
 - a) The action to complete FMRs noted in the report was completed.
 - b) The action to continue timely completion has not been fully implemented. Three out of six months reviewed as part of follow-up have not been timely reviewed and approved. The finance technician at Jackson Middle School recently transferred to another school.
 - c) OAG will follow-up again next quarter with results as of July 31.

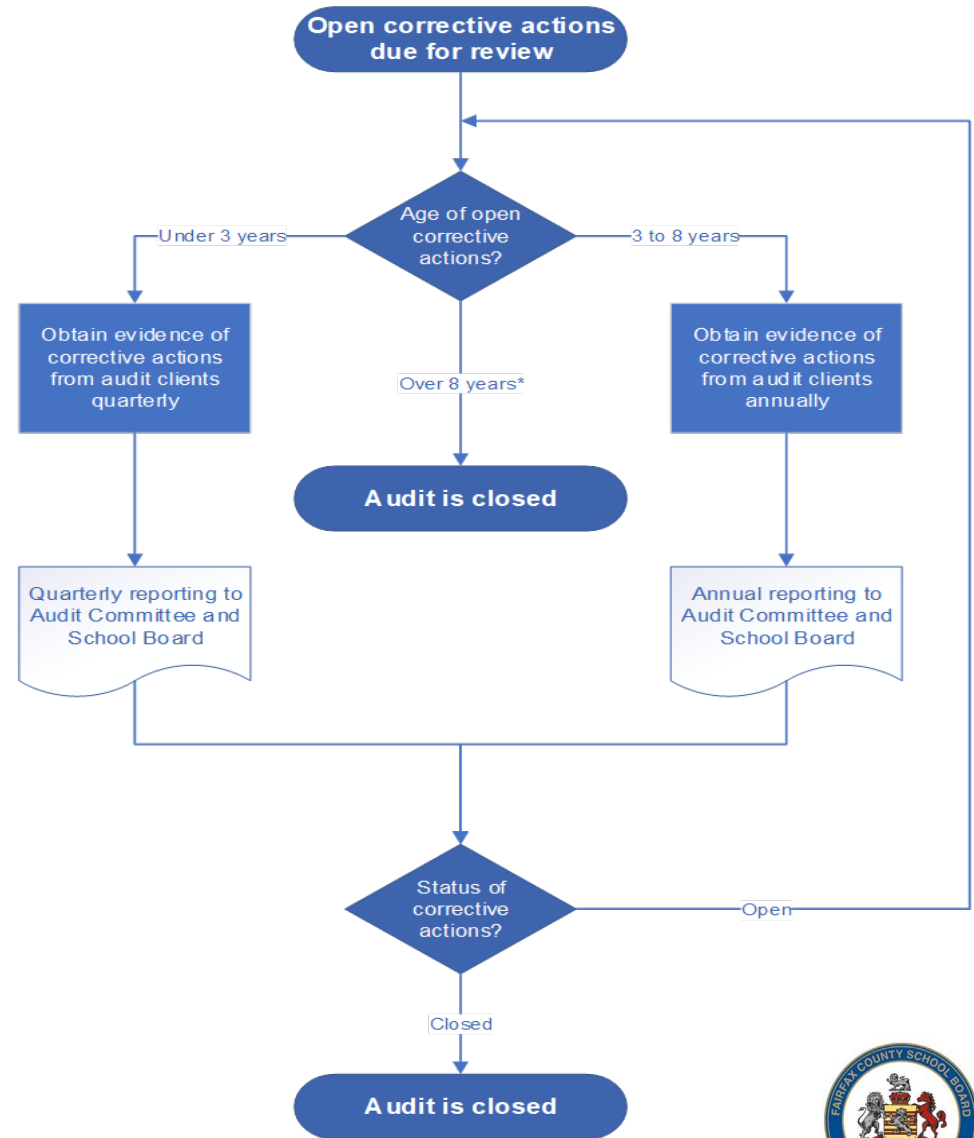
The remaining recommendation is closed:

- 1. Sufficient Documentation for Procurement Card Purchases**
– OAG sampled procurement card transactions for appropriated and non-appropriated transactions occurring after the corrective action implementation date. OAG noted that sufficient documentation is properly maintained.

- OAG will continue to follow up on open items on a quarterly basis.
- Audit Recommendation Follow-Up as of July 31 is scheduled to present at the September 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.