

Office of Auditor General (OAG) Audit Recommendation Follow-Up as of July 31, 2023



Audit Recommendation Follow-up as of July 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 (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	12	1	2
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	2	0
4	2023	23-1001	Succession Planning and Leadership Development	February 2023	2	0	0	2*

* These recommendations were not due as of July 31.



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

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
5	2023	23-13930	Business Process Audit - Jackson Middle School	February 2023	1	0	1	0
6	2023	23-13100	Business Process Audit - Justice High School	May 2023	2	0	2	0
7	2023	23-13220	Business Process Audit - Mt. Vernon High School	May 2023	1	0	1	0
8	2023	23-13151	Business Process Audit - Irving Middle School	May 2023	1	0	0	1*
				Total	33	19	7	7

* This recommendation was not due as of July 31.



One recommendation was closed this period.

- **Ratifying School Age Child Care (SACC) Memorandum of Understanding (MOU)** – FCPS Leadership is currently in negotiations with Fairfax County Government.

Two recommendations remain outstanding and are 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 in October 2023.

Two recommendations are past due, including **1. Integrate Financial IT Asset Information with RequestIT** and **2. Follow a Consistent Data Collection and Data Entry Process.**

- Department of Information Technology (DIT) is successfully piloting Freshworks internally within IT and has also expanded access to school Tech teams. Once teachers return, DIT will ask school teams to select a small group of school staff to test entering support tickets on-site to ensure requests are routing properly on the backend. DIT want to ensure a positive and efficient experience for staff, prior to making a full transition from RequestIT to Freshworks. DIT anticipates the major transition to happen in late September – early October.

Two remaining recommendations were closed:

1. **Conduct a Workload Analysis** – Office of Division Counsel currently conducts an ongoing workload analyses of current staff to identify areas for cost reductions.
2. **Track Costs via Case Management System** – Office of Division Counsel explored the option of tracking legal costs within the current case management system. However, Office of Division Counsel was unable to identify such function in the current system. Therefore, the Office of Division Counsel will continue to use Excel spreadsheets to track legal fees to provide monthly, quarterly, and annual reports to the School Board.

One recommendation is closed:

- 1. Complete FY23 Financial Management Report (FMR) Reconciliations** – OAG reviewed the online FMR reconciliation application and confirmed that the outstanding FMR expenditure and position reports were completed, and all other months were current. In addition, the June 2023 FMER and FMPR reports were properly printed, reconciled, and reviewed by the reconciler and principal in a timely manner.

Two recommendations were closed:

1. **Sufficient Documentation**– 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.
2. **Incorrect Account Charged** – OAG sampled procurement card transactions for non-appropriated transactions occurring after the corrective action implementation date. OAG noted that the correct accounts were charged.

One recommendation is closed:

- 1. Complete FY23 Financial Management Report (FMR) and Procurement Card Reconciliations** – OAG reviewed the online FMR reconciliation application and confirmed that the outstanding FMR expenditure (i.e. FMER) and position reports (i.e. FMPR) were completed, and all other months were current. In addition, the July 2023 FMER and FMPR were properly printed, reconciled, and reviewed by the reconciler and principal in a timely manner.

Notes: FMER and FMPR are part of the Financial Management Report. As of September 19, 2023, Mt. Vernon High School finance technician position is vacant.

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

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.

