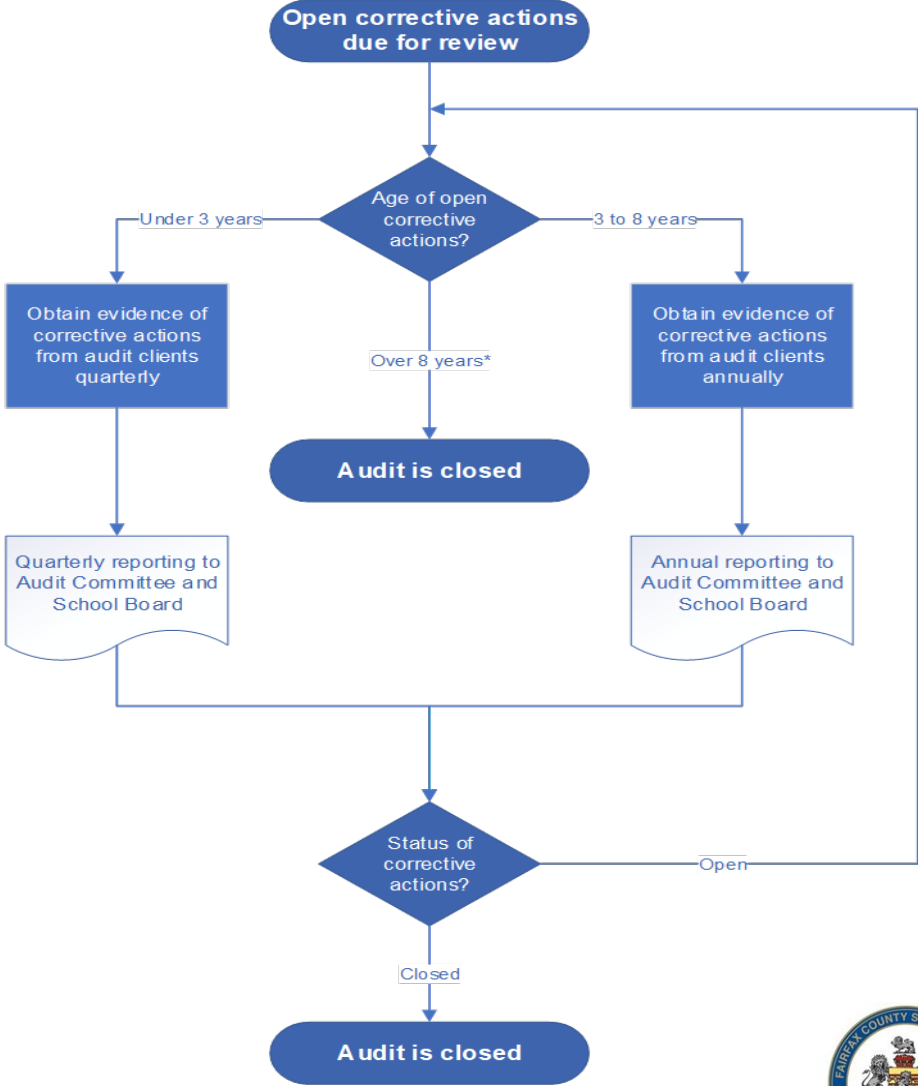


Office of Auditor General (OAG) Audit Recommendation Follow-Up as of July 31, 2024



Overview: 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 July 31, 2024

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	2023	23-1001	Succession Planning and Leadership Development	February 2023	2	1	1	0
2	2023	23-1003	Employee Evaluation Process	September 2023	4	3	0	1
3	2024	24-1001	Food and Nutrition Services	December 2023	3	1	0	2*
4	2024	24-1002	Facilities Maintenance	February 2024	11	1	0	10*
5	2024	24-13111	Business Process Audit - Holmes Middle School	February 2024	1	0	0	1
6	2024	24-13437	Business Process Audit - Bull Run Elementary School	May 2024	1	0	1	0
7	2024	24-13141	Business Process Audit - Poe Middle School	May 2024	1	0	1	0
Total					23	6	3	14

*These recommendations were **not** due as of July 31, 2024.



Item #1 - FY23 Succession Planning and Leadership Development

The recommendation to **develop and communicate a division-wide succession plan and enhance leadership development framework is closed.**

Management provided eight actions to address this one recommendation.

OAG met with management to update some of the actions on September 5, 2024 (listed below). OAG validated evidence and closed the following eight actions.

1. Office of Professional Learning (OPL) has worked to expand the Leadership Development Pipeline by developing and implementing both Aspiring Assistant Principal and Aspiring Principal Cohorts.
2. OPL hosted two cohorts of Supporting Success for Support Schedule A leaders in 2023-2024 and will host two cohorts in 2024-2025.
3. OPL has developed and implemented the Operational FLEX (Foundational Leadership Expectations) cohort program geared at developing leadership competencies in schedule B & C leaders with direct reports.
4. OPL is bringing back the Pathways to Leadership conference, which is scheduled for October 29, 2024.
5. To facilitate knowledge management, a draft guidebook for mentoring and onboarding of new department staff has been created. Human Resources (HR) will roll out the guidebook and support for mentoring practices as part of the onboarding process. OAG reviewed the draft guidebook which is planned to rollout for the fall of 2025. A comprehensive communication plan for the rollout will be shared in Spring 2025.

Item #1 - FY23 Succession Planning and Leadership Development (cont'd)

6. OPL, in collaboration with department and region leaders, is creating a guaranteed and viable curriculum for the Principal Induction Program (PIP) and School-Based Administrator Induction Program (SBAIP). With a goal of organizational coherence, the programs are moving towards a module-based required curriculum to ensure all school leaders have shared knowledge and expected skills.
7. OPL is developing a cadre of seasoned principals to act as mentors through their Leading the Mission program. The program began two years ago as an opportunity to cultivate seasoned principals and use their knowledge and skills to support division initiatives like this. The program's third class will start in the spring of 2025.
8. The development of the new Human Capital Management (HCM) system has begun including three phases timeline implementation. HR began a multi-year cyclical review process in 2023 of job titles, descriptions and compensation to ensure the regular review of all positions, alignment with industry standards and a clearer pathway for succession planning. Currently, HR is working on phase one of the HCM project. Aligning competencies and job descriptions to create pipelines for professional growth is included in the scope of work of phase three. Both upstream and downstream communications plans are in place to share updates through such methods as direct email communication, articles in the employee news, and regular updated information available on the employee hub.

Item #2 - FY23 Employee Evaluation Process

One recommendation is currently in process:

Employee Evaluation Monitoring and Communication: The action to complete quality control checks of random employee files and run the completions is partially completed. OAG obtained access to the results of the quality control checks completed by Office of Employee Relations for random samples of teachers and school-based administrators files. However, the quality control checks for operational employee files has not started yet.

Two recommendations are outstanding and are currently in process:

Management Updates:

- 1. Benchmarking and Key Performance Indicators (KPI):** The implementation of FNS's new software system will provide on-demand reports for KPIs, which FNS will use to assess data-driven success at the district and school level. The KPIs that FNS aims to track and report externally are Average Daily Participation (ADP), ADP Percentage of Eligibility, Staff Turnover Rate, and Local Produce and Products. FNS expects that the corrective actions will be implemented by Fall 2024.
- 2. Update FNS Regulation:** FNS has begun updating the regulation and expects to be completed by March 2025.

Item #4 - FY24 Facilities Maintenance

Ten recommendations are outstanding but are not due until August 2024:

1. **Develop Written Procedures:** OAG obtained Office of Facilities Management (OFM) documentation indicating that OFM has begun developing standard operating procedures (SOP) and OFM has created an SOP committee that meets regularly to develop, review, and approve SOPs.

Management Updates:

2. **Conduct Quality Review and Customer Surveys:** OFM is currently reorganizing the department and also working with Department of Information Technology (DIT) on a plan to replace the facilities maintenance software, TeamWorks.
3. **Enhance Preventive Maintenance:** The Trades for Tomorrow program has grown from four in 2019 to nearly 20 apprentices in 2024, however expanding the program requires additional resources.
4. **Form Dedicated Preventive Maintenance Team:** While the actions needed to address this recommendation are resource driven, OFM is hoping that custodial work throughout the summer, while school is out, and continuance of the dedicated night operations team will help to enhance preventative maintenance.
5. **Continue Efforts to Develop Facilities Condition Assessment (FCA):** A draft request for proposal (RFP) was developed and submitted to Facilities leadership for review. OFM is anticipating that an FCA should be performed before the end of next school year.
6. **Utilize Software to Prioritize Preventive Maintenance:** OFM has developed a plan and working with DIT to explore options for obtaining a new software solution to replace TeamWorks.
7. **Establish and Track Key Performance Indicators (KPIs):** KPI's were developed to include measures related to sustainability, maintenance costs and the goals of the Joint Environmental Task Force (JET). The KPIs are currently being reviewed for approval by the Office of Strategy, Planning, and Learning.

Item #5 - FY24 Facilities Maintenance (cont'd)

Management Updates (Cont'd):

8. **Communicate Results of KPIs:** KPI's were developed to include measures related to sustainability, maintenance costs and the goals of the Joint Environmental Task Force (JET). The KPIs are currently being reviewed for approval by the Office of Strategy, Planning, and Learning.
9. **Explore Information System Functionalities:** OFM has developed a plan and working with DIT to explore options for obtaining a new software solution to replace TeamWorks.
10. **Enhance Comprehensive Compliance Efforts:** OFM is working to develop SOP for compliance activities and establishing an ongoing monitoring mechanism.

Item #5-7 - Business Process Audits

- **Holmes Middle School** – One recommendation is outstanding and has not been adequately addressed related to **Non-Bank Reconciliation**. During follow up, Financial Management Reports (FMR) and procurement card reconciliations have not been completed and approved in a timely manner.
- **Bull Run Elementary School** – The one recommendation related to **Personnel Payment** is closed. OAG sampled cash disbursements made before July 13, 2024, and verified there were no improper payments to personnel.
- **Poe Middle School** – OAG verified and closed the recommendation related to **Non-Bank Reconciliations**. OAG reviewed and noted that FMRs before June 30, 2024, were reconciled and approved in timely manner.

- 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.