

Office of Auditor General (OAG)

Audit Recommendation Follow-Up as of April 30, 2025



Audit Recommendation Follow-up as of April 30, 2025

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	2024	24-1001	Food and Nutrition Services	December 2023	3	1	0	2
2	2025	25-1001	Procurement Process	March 2025	7	0	0	7*
3	2025	25-13190	Business Process Audit – Warehouse Operations	April 2025	2	0	0	2*
4	2025	25-13297	Business Process Audit – Great Falls Elementary School	April 2025	1	0	0	1*
5	2025	25-13220	Business Process Audit – Mount Vernon High School	April 2025	1	0	0	1*
				Total	14	1	0	13

*These recommendations were not due as of April 30, 2025.

Item #1 – Food and Nutrition Services

Two recommendations are outstanding and are currently in process.

Management Updates:

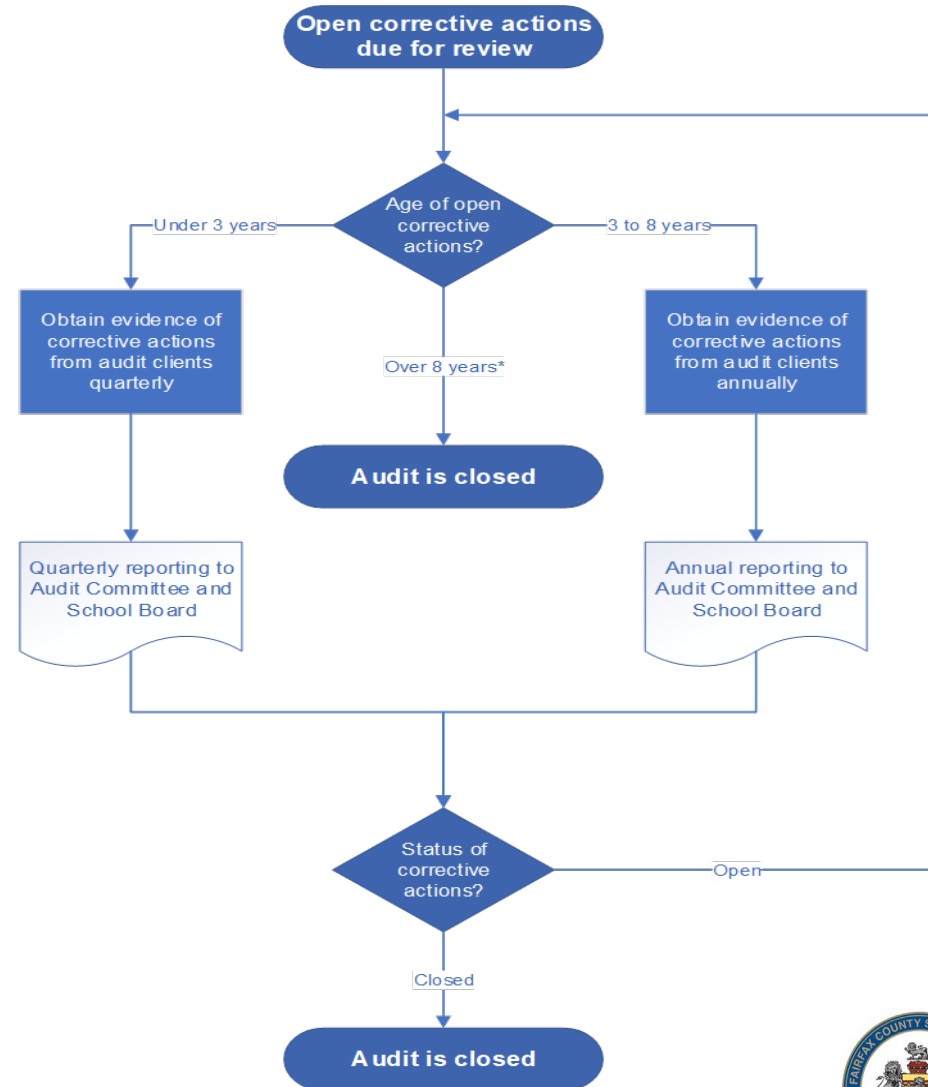
1. **Benchmarking and Key Performance Indicators (KPI):** The action related to KPIs is closed. The action related to benchmarking is still in process. FNS is in the process of collecting data on performance to establish a baseline for year-over-year comparisons. FNS requested to extend the due date to June 2026.
2. **Update FNS Regulation:** The process of updating the FNS manual has begun. This year, FNS has encountered challenges with the implementation of the awarded all-inclusive software, which was scheduled for March 2024. The awarded vendor has not met the agreed-upon implementation dates, prompting FNS to collaborate with the Comptroller's office in the addition of a Nutrition Software requirements to their E-Commerce RFP, potentially awarding a new all-inclusive software contract by June 2025. As a result, the completion of the FNS manual will need to be postponed from March 2025 to January 2026, as the software system is an integral part of the manual.

OAG agreed to extend the due dates of the above actions to June 2026 and January 2026, respectively.

- OAG will continue to follow up on open items on a quarterly basis.
- Audit Recommendation Follow-Up as of July 31, 2025, 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.