

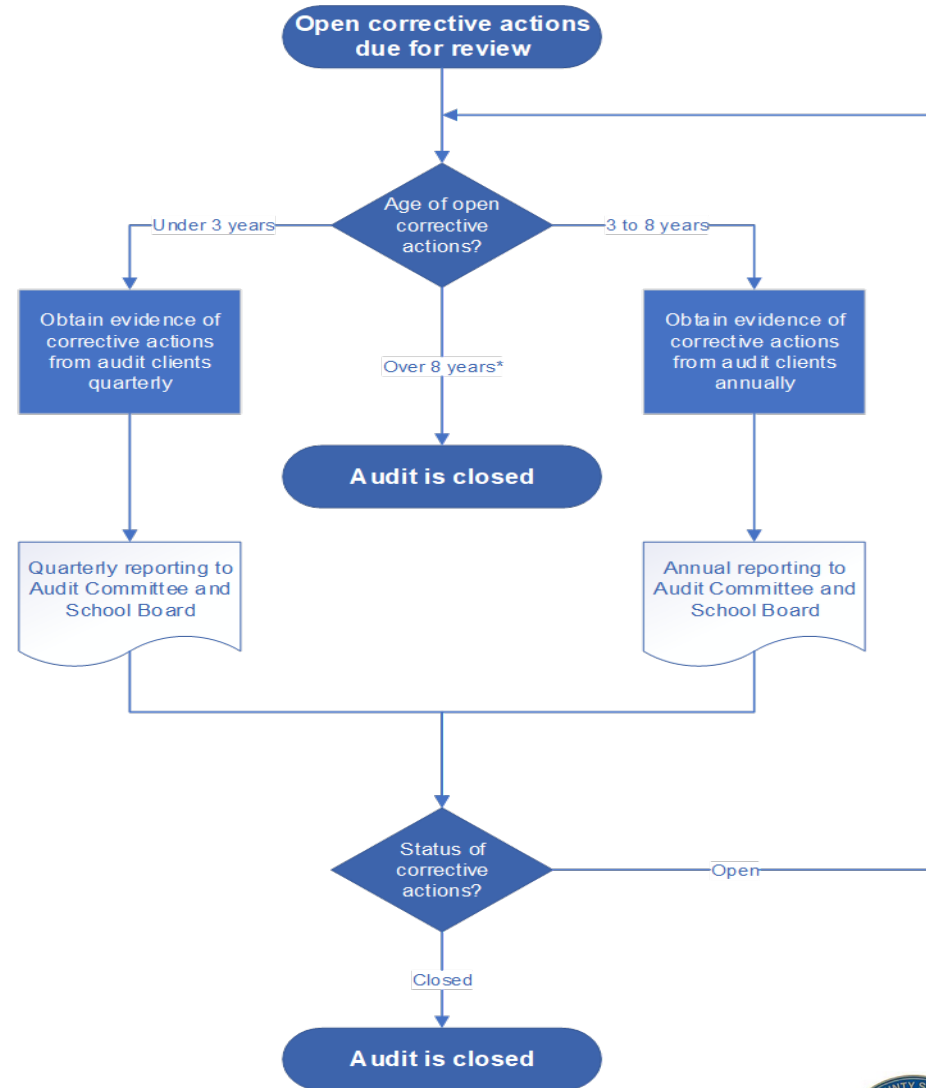
Office of Auditor General (OAG)

Audit Recommendation Follow-Up as of July 31, 2025



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, 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	1	6*
3	2025	25-1003	Critical Process Review - Hiring	June 2025	15	0	4	11**
4	2025	25-1004	Construction & Renovation Contracting Process	June 2025	10	0	0	10*
5	2025	25-13190	Business Process Audit – Warehouse Operations	April 2025	2	0	2	0
6	2025	25-13297	Business Process Audit –Great Falls Elementary School	April 2025	1	0	1	0
7	2025	25-13220	Business Process Audit – Mount Vernon High School	April 2025	1	0	1	0

*These recommendations were not due as of July 31, 2025.

** Nine recommendations were not due as of July 31, 2025, and two recommendations were outstanding but in process as of July 2025.

Audit Recommendation Follow-up as of July 31, 2025 (cont'd)

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
8	2025	25-13420	Business Process Audit - South County High School	June 2025	1	0	1	0
9	2025	25-13231	Business Process Audit-Sandburg Middle School	July 2025	3	0	3	0
				Total	43	1	13	29

Item #1 – Food and Nutrition Services (FNS)

Two recommendations are not due as of July 31, 2025.

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.
2. **Update FNS Regulation:** The process of updating the FNS manual has begun. This year, FNS finalized the new Nutrition Software requirements and are nearing the final decision to award the Request For Proposal (RFP) for a new all-inclusive software solution.

Item #2 – Procurement Process

One recommendation has been closed related to **Procurement Procedures**. OAG reviewed updates to best practices guidance that were established to rectify cooperative checklists not being completed for “piggyback” cooperative contracts.

One recommendation related to **Regulation 5012 Updates** is in process but is not due as of July 31, 2025. OAG reviewed the draft version of Regulation 5012, which is in process of being approved by FCPS Leadership.

Due to reorganization of offices and processes from the Chief Safety and Security Office to the Chief Information Technology Office, OAG has extended the due date for corrective actions for five recommendations from July 2025 to October 31, 2025:

1. **Implement Standardized Risk Management Processes**
2. **Revise Regulations to Align**
3. **Clarify Vendor Review Requirements**
4. **Scope Vendor Review Processes, Implement Risk Management System, and Recognize Industry Leading Certifications**
5. **Incorporate Key Performance Indicators (KPIs)**

Item #3 – Critical Process Review - Hiring

Four recommendations have been closed:

1. **Automate Processes:** The action related to auto-status updates is closed. OAG verified that operational employees who apply for a position in BrassRing are automatically qualified for similar roles after initial review.
2. **Establish Talent Pipeline:** The action related to auto-status updates is closed. OAG verified that candidates who have been screened are available for consideration for future openings without additional screening.
3. **Ensure Accuracy of Data:** The action related to new hiring workflows is closed. OAG reviewed the checklist that is completed during the hiring process to ensure accuracy of HR status updates.
4. **Document Principal Hiring Practices:** The action related to communication of principal hiring processes is closed. OAG verified principal hiring practices have been accurately documented on internal and external sites.

Item #3 – Critical Process Review – Hiring (cont'd)

Two recommendations are outstanding –

Management Updates:

1. **Reorganize Onboarding Workflow:** The action related to reference checks is closed. OAG verified that new reference forms have been updated to include information collected via Verifent. The action related to critical onboarding tasks is in process. Employee Service and Operations (ESO) has updated system workflows to differentiate pre-employment tasks from orientation and onboarding tasks and is working to update the public site to align. ESO is also working to release a final version of its Manager's Roadmap to Operational Employee Onboarding by the end of September. ESO held its first session of operational employee orientation on August 21, with a second session scheduled for August 28.
2. **Develop Principal Hiring Strategy:** The action related to FY26 Leadership Succession positions/goals is in process.

Item #3 – Critical Process Review – Hiring (cont'd)

Nine recommendations are outstanding but are not due as of July 31, 2025.

Management Updates:

1. **Centralize Instructional Hiring Processes:** Human Resources (HR) is in the process of exploring school-specific openings in addition to general pools.
2. **Retain Applicant Information in Systems:** HR is in the process of developing BrassRing training materials for program managers to include the requirement of logging all applicant documentation in the system.
3. **Regularly Cleanse Instructional Pools:** HR is in the process of implementing quarterly automated communications with pool candidates to cleanse pools of inactive applicants.
4. **Improve Candidate Communication:** HR is in the process of implementing processes to cleanse pools on a quarterly basis, and BrassRing training materials for more efficient candidate evaluations.
5. **Identify Milestones for Tracking Purposes:** HR is in the process of developing baseline hiring data from historical requisitions.

Item #3 – Critical Process Review – Hiring (cont'd)

6. **Establish Internal Completion Goals:** HR is in the process of developing specific KPIs for hiring processes.
7. **Identify Data for Monitoring:** HR is in the process of developing metrics that are aligned with Society for Human Resource Management (SHRM) standards.
8. **Establish Baseline Hiring Data:** HR is in the process of developing baseline hiring data from historical requisitions.
9. **Implement Data Reporting Processes:** HR is in the process of developing internal reports for management to monitor performance.

- **Warehouse Operations – The recommendation related to Financial Management Reports (FMR) and Procurement Card (PCard) Reconciliations is closed.** OAG reviewed three months of FMR and PCard reconciliations from April 2025 through June 2025 and noted that FMR and PCard statements/coversheets were signed and dated to show timely reconciliation and approval. OAG noted that Warehouse Operations met with Procurement, and the Comptroller's Office to determine the next steps that will be implemented by October 2025 for freight management. The recommendation related to **Freight Management Purchasing Process Improvements is closed.**
- **Great Falls Elementary School – The recommendation related to FMR/PCard Reconciliations is closed.** OAG reviewed three months of FMR and PCard reconciliations from April 2025 through June 2025 and noted that FMR and PCard statements/coversheets were signed and dated to show timely reconciliation and approval.
- **Mount Vernon High School – The recommendation related to FMR/PCard Reconciliations is closed.** OAG reviewed three months of FMR and PCard reconciliations from April 2025 through June 2025 and noted that FMR and PCard statements/coversheets were signed and dated to show timely reconciliation and approval.

Item #5-9 – Business Process Audits (cont'd)

- **South County High School** – The recommendation related to **FMR/PCard Reconciliations is closed**. OAG reviewed three months of FMR and PCard reconciliations from April 2025 through June 2025 and noted that FMR and PCard statements/coversheets were signed and dated to show timely reconciliation and approval.
- **Sandburg Middle School** – The recommendation related to **FMR/PCard Reconciliations, Sufficient Documentation, and Timely Payment are all closed**. OAG reviewed three months of FMR/PCard reconciliations, four appropriated transactions, two cash disbursements and one cash receipt from April 2025 through June 2025. OAG noted that FMR and PCard statements/coversheets were signed and dated to show timely reconciliation and approval. The four appropriated PCard transactions, two cash disbursements and one cash receipt were provided with sufficient documentation. The four appropriated transactions were also paid timely.

- OAG will continue to follow up on open items on a quarterly basis.
- Audit Recommendation Follow-Up as of October 31, 2025, is scheduled to present at the January Audit Committee Meeting.