Business Process Audit
Office of Facilities Management
Report Reference Number: 26-13950

June 2026

Prepared by
Office of Auditor General

8115 Gatehouse Road, Suite 5500
Falls Church, VA 22042

Table of Contents

Executive Summary

This audit report summarizes the results of the Office of Auditor General's (OAG) Business Process Audit (BPA) at Office of Facilities Management (OFM) conducted on April 14, 2026. The audit was performed in accordance with the Fiscal Year (FY) 2026 audit plan approved by the Fairfax County School Board (School Board). The primary objective of the audit was to determine the adequacy of controls and processes in place for managing appropriated funds during FY 2026.

As a result, OAG did not identify any findings.

We appreciate the consultation, cooperation, and courtesies extended to our staff by OFM staff.

Background, Scope and Objectives, and Methodology

Background

All Fairfax County Public Schools (FCPS) departments and schools are responsible for business processes that support their core mission. These processes include procuring goods and services needed to meet their objectives and processing cash[1] receipts. For departments, most of these processes are limited to appropriated fund transactions.

The Office of Facilities Management (OFM), under the Chief of Facilities Services and Capital Programs is responsible for routine preventive and corrective building and grounds maintenance services, facilities infrastructure repair and replacement, and energy conservation in the design and operation of FCPS facilities. OFM operates four satellite maintenance facilities to provide mechanical, electrical, and structural maintenance and repair operations throughout FCPS. A fifth centralized facility is responsible for grounds maintenance and centralized trades functions.

The Facilities Resource Management Section provides operational and administrative support to OFM. The headquarters is located at Sideburn Center, the Grounds and Central Operations at Woodson, as well as the satellite centers at Edison, Herndon, Sideburn, and Merrifield. The administrative and operational branches include the following:

- The Administration Services Branch is responsible for personnel management, general administrative support to satellite centers and plant operations, maintenance engineering and energy management, mail distribution, vehicle record keeping and building management at the various centers.
- The Financial Services Branch is responsible for financial monitoring and reconciliation of all expenditure and revenue activities, monthly workload reporting and other related management reporting as required.
- The Inventory Management Branch maintains and controls five distribution centers that are located at the Sideburn, Edison, Herndon, Merrifield, and Woodson (Grounds) Support Centers. The branch is also responsible for the management of the custodial and trades employee uniform and safety shoe programs. Inventory functions include inventory cycle counting, parts issues, parts and materials receipts, inventory replenishment requirements, capital assets and surplus of

[1] Cash includes all cash and cash equivalents: currency, coins, and checks.

excess equipment. On-hand inventory averages 13,000 individual line items.

- The Procurement Branch operates from the Sideburn Support Center and performs centralized purchasing functions. Procurement activities include obtaining replacement parts, a variety of service contracts, uniforms, new & replacement equipment, machinery, and tools.
- The Work Order Branch receives and processes an average of 80,000+ requests per year via the on-line work order system. This branch receives all requests for routine, serious and emergency maintenance of buildings and equipment, as well as facilities improvement requests from more than 260 FCPS facilities.

These audits will be performed when specific risk indicators are identified or cyclically. The potential risks are (1) job duties not performed in accordance with required policies, procedures, and guidance; and (2) questionable transactions not timely identified. The primary policies and regulations include, but are not limited to:

- Regulation 5012, Purchasing Goods and Services Using Appropriated and Nonappropriated Funds
- Regulation 5028, Asset Management
- Regulation 5111 Financial Management Reports (FMR)
- Notice 5111 Financial Management Report (FMR) Distribution and Reconciliation Schedule
- Regulation 5350, Procurement Card Management

Scope and Objectives

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. The audit covered FY 2026 financial activity. The audit's objectives were to:

- Evaluate the effectiveness of processes and compliance with applicable regulations and policies,
- Determine if internal controls are adequate and functioning as intended, and
- Determine if transactions are reasonable and do not appear to be fraudulent.

OAG is free from organizational impairments to independence in our reporting as defined by government auditing standards. The office reports directly to the School Board through the Audit Committee. We report the results of our audits to the Audit Committee and the reports are made available to the public via the FCPS website.

Methodology

OAG's audit approach assessed the department's current management of internal controls covering appropriated funds. The structure of this audit was designed to assist program managers in understanding the question "where are we now?" and what processes and controls must be in place to ensure compliance with FCPS regulations and best practice guidelines moving forward. The audit examined monthly expenditures, records, and statements; reviewed monthly reconciliations; conducted interviews with appropriate employees; with the goal of understanding the department's current standing moving forward. Information was extracted from PaymentNet, FMR reconciliation application, and Fairfax County Unified System (FOCUS) for sampling and verification to source documentation during the audit; however, our audit did not include an independent review of system controls.

To satisfy the audit objectives, OAG performed the following:

- Met with office staff.
- Reviewed relevant laws, rules, FCPS policies and regulations.
- Reviewed prior audits and reviews.
- Tested a sample of transactions to ensure expenditures are accurate and allowable, complied with FCPS requirements, and proper supporting documentation is maintained.

Sample Selection

Procurement Card, Cash Disbursements, and Cash Receipt Transactions

OAG utilized data analytics software to randomly select a sample of ten appropriated procurement card transactions.

Bank and Procurement Card Reconciliations and Asset Security Procedures

OAG reviewed current reconciliations and assets, as follows:

- Most current month FMR reconciliation,
- Three most current months of appropriated procurement card reconciliations for up to two procurement cards, and
- Physical assets such as safes, drop boxes, procurement cards, and inventory items.

Transaction samples are pulled from the available population and may result in less transactions being tested than what is stated above, or more, depending on the judgment of the audit team.

Audit Findings, Recommendations, and Management's Responses

Risk Ratings

Finding(s) within this report are attributed a risk rating in accordance with the following established risk criteria. All completed Business Process Audits with findings in which the risk ratings are deemed moderate or high will require a management response.

High Risk

One or more of the following exists:
- Controls are not in place or are inadequate.
- Compliance with legislation and regulations or contractual obligations is inadequate.
- Important issues are identified that could negatively impact the achievement of program/operational objectives.

Moderate Risk

One or more of the following exists:
- Controls are in place but are not sufficiently complied with.
- Compliance with subject government regulations or FCPS policies and established procedures is inadequate, or FCPS policies and established procedures are inadequate.
- Issues are identified that could negatively impact the efficiency and effectiveness of operations.

Low Risk

One or more of the following exists:
- Controls are in place, but the level of compliance varies.
- Compliance with government regulations or FCPS policies and established procedures varies.
- Issues identified are less significant, but opportunities exist that could enhance operations.

As a result of the audit, OAG did not identify any findings.

About Office of Auditor General

OAG's Mission and Vision

To promote Fairfax County Public Schools' achievement of its strategic goals, Office of the Auditor General's (OAG) mission is to independently determine whether the ongoing processes for controlling fiscal and administrative operations and performance throughout Fairfax County Public Schools are adequately designed, functioning in an efficient, effective manner, and fully accountable to its citizens of Fairfax County. We accomplish the mission by providing the following services:

- Annual risk assessment and audit plan
- Performance and financial internal audits
- Management of the Fraud, Waste, and Abuse Hotline
- Education and outreach

Our vision is to deliver innovative and respected audit, advisory, investigative services and risk assurance to protect Fairfax County Public Schools as a leader in student achievement. We achieve this by providing an independent perspective and encouraging collaborative improvement.

Other OAG Audit Reports

Audit reports are available on the OAG website for two years after each audit is completed. You can access a listing of audit reports, with a link to each, on the audit reports webpage.

Contact us at internalaudit@fcps.edu for copies of reports not available on the audit reports webpage.

Connect with OAG

Visit OAG on the web at https://www.fcps.edu/about-fcps/leadership/school-board/office-auditor-general-oag

Subscribe to the Audit Buzz Newsletter, our monthly publication.

How to Report Fraud, Waste, and Abuse in FCPS

Online form: https://www.fcps.edu/auditor (anonymity optional)

Automated answering system: 571-423-1333 (anonymous)

Main office: 571-423-1320 (not anonymous)

Email: internalaudit@fcps.edu (not anonymous)