FCPS Audit Report: 26-1003
Hourly Employee Structure and Stipends Audit

June 2026

Prepared by
Office of Auditor General

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OAG Report Highlights

Hourly Employee Structure and Stipends Audit

Scope Period: Fiscal Year 2024-2025

What OAG Found

OAG identified three moderate risk findings in this audit: (I) The current decentralized and manual workflows for hourly structure and stipends do not fully ensure efficiency, effectiveness, and equity. For example, the current Temporary Assignment Online Time Information Form (HR-11) process is structured in a way that could result in pay disparities and inconsistencies in the authorization, application, and overall efficiency and effectiveness of hourly pay bands. (II) In addition, the manual verification of homebound and home-based teachers may allow for unauthorized payroll expenditures and limit effective monitoring of instructional hours caps and effective student cancellations. (III) Lastly, the stipend process does not include a control to verify that stipends are tied to an existing active activity. The framework also does not include automated mechanisms to prevent stipend payments from exceeding regulatory limits; identify conflict stipend assignments; or ensure equitable distribution.

What OAG Recommends

We recommend that Office of Talent Acquisition and Management (TAM) and Office of Employee Services and Operations (ESO) collaborate to consider transitioning from manual HR-11 forms to an integrated Human Capital Management system workflow; establish a secondary review process; and work with Office of Employee Relations (OER) to implement a standardized performance assessment framework for hourly employees.

To strengthen homebound teacher oversight, we recommend that Office of Out-of-School Support (OSS) develop a centralized digital portal with automated regulatory cap controls, along with standardized procedures to address missing family verifications and track consecutive cancellations.

We also recommend that ESO implement an electronic workflow for stipend contracts; establish a verification protocol to validate authorizations against existing school programs; and define clear guidelines on the number and types of stipends an employee may hold per year.

Management concurred with all findings and recommendations.

Why is this important

The systemic reliance on manual and decentralized workflows could result in operational vulnerabilities, including unauthorized payroll expenditures, increased data entry errors, and non-compliance with regulations.
These vulnerabilities could lead to inconsistent and inequitable pay structures, creating disparities that can negatively impact staff morale and retention.

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Executive Summary

Office of Auditor General (OAG) conducted a performance audit of Hourly Employee Structure and Stipends in accordance with the Fiscal Year (FY) 2026 audit plan approved by the Fairfax County School Board.

According to Regulation 4310, *Terms and Conditions of Employment - Temporary Employees,* temporary refers to any employee paid hourly who works on an as-needed basis. In the context of this audit, OAG tested temporary hourly employees, including hourly pay bands 1-15 and homebound and home-based teachers. During FY 2025, Human Resources (HR) processed a total of $27,943,989 for hourly pay bands 1-15 and $1,529,737 for hourly homebound and home-based teachers.

Stipends or extra duty salary supplements compensate employees for work outside their regular responsibilities, such as coaching, mentoring, or leading extra duty supplements. During FY 2025, HR processed a total of $17,564,433 in stipend payments.

The objective of this audit was to evaluate whether appropriate controls are in place to ensure hourly structure (including payments) and stipends are properly authorized and utilized across FCPS, effectively, efficiently, and equitably. The audit scope was FY 2025; OAG incorporated FY 2024 data for comparative analysis.

As a result of the audit, OAG identified three moderate risk findings. Management concurred with these findings and recommendations. Findings and recommendations are summarized below:

Finding 1 – Hourly Pay Band Structure and Application (Moderate risk)
The current decentralized manual nature of the hourly employee is structured in a way that could result in pay disparities and inconsistencies in the authorization, application, and overall efficiency and effectiveness of hourly pay bands. Specifically, OAG sampled 80 hourly payments and identified 32 instances in which hourly pay bands did not align with the description of work, may have been inconsistently applied, or OAG was unable to determine the adequacy of the pay band assigned based on the description provided. Additionally, OAG identified nine instances where approved electronic MyTime system records did not match the manual authorization (HR-11. Lastly, OAG could not obtain HR-11 forms for 10 instances involving eight employees.

Key recommendations:
OAG recommends TAM, in collaboration with the relevant stakeholders, explore transitioning from the manual Temporary Assignment Online Time Information Form (HR-11) to an integrated workflow with the Human Capital Management (HCM) System and implement system controls to minimize manual inputs. TAM should establish a monitoring framework surrounding the HR-11 process.

Finding 2 – Homebound and Home-Based Hourly Teachers Verification (Moderate risk)
The manual nature of the process is structured in a way that may allow for unauthorized payroll expenditures and inconsistencies in the efficiency and effectiveness of monitoring regulatory instructional limits and excessive student cancellations. Specifically, OAG reviewed a sample of 40 homebound and home-based teacher entries and identified that 12 teachers were compensated for 74.75 instruction hours; however, OAG could not determine if the family verified

the instruction. Additionally, OAG identified three instances where teachers were compensated for hours exceeding these established regulatory maximums. Lastly, there is no control in place to document and track excessive student cancellation.

Key Recommendations:
OAG recommends Out-of-School Support (OSS) explore solutions to transition from manual worksheets and emails to a centralized OSS support portal. OAG also recommends OSS establish a standardized, documented procedure to address instances where family verification cannot be obtained after a set number of attempts and a tracking mechanism to document any actions taken for students with three or more consecutive cancellations.

Finding 3 – Stipends Structure and Application (Moderate risk)
OAG identified opportunities to strengthen controls related to stipend authorization, eligibility verification, payment processing, and oversight. Specifically, OAG sampled 100 stipends and noted that the stipend process does not include a control to verify that stipends are tied to an existing active activity. Additionally, the framework does not include automated mechanisms to prevent stipend payments from exceeding regulatory limits, identify conflict stipend assignments, or ensure equitable distribution. Specifically, we noted three coaches exceeding the $6,342 regulatory cap, five employees receiving more than one supplement for the same sport, and four employees receiving multiple maximum-rate payments. Lastly, there are no clear guidelines governing the distribution of department chair stipends or the maximum number of stipends an employee may receive.

Key recommendations:
OAG recommends that Office of Employee Services and Operations (ESO) consider implementing an electronic workflow system for stipend contracts. In addition, OAG recommends ESO, in collaboration with the relevant stakeholders, establish guidelines on the number and types of stipends an employee may hold per year.

We appreciate the consultation, cooperation, and courtesies extended to our staff by Human Resources and OSS during this audit.

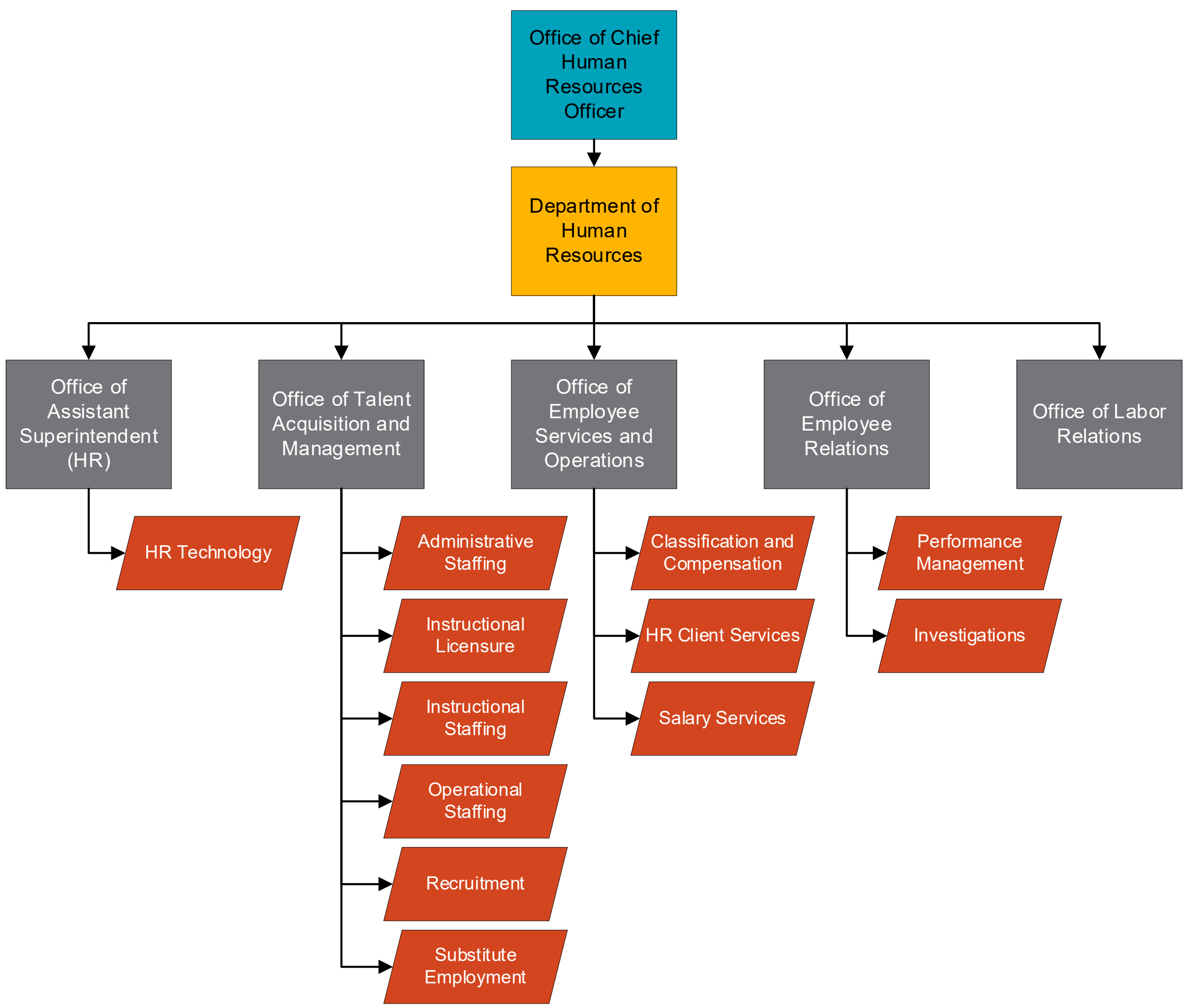
Background, Scope and Objectives, and Methodology

Background

Fairfax County Public Schools' (FCPS) workforce comprises administrative, instructional, operational, and temporary hourly employees who support the division in achieving its mission. The mission of the Department of Human Resources (HR) is to build, retain, and serve a world-class workforce committed to educational excellence.

The following HR offices facilitate hiring and onboarding practices for FCPS new hires and provide an integral part in supporting the HR mission.

Chart 1- HR Organizational Chart



In the context of this audit, the scope for the hourly employee structure includes temporary hourly employees assigned to pay bands 1-15, as well as homebound and home-based teachers.

During FY 2025, HR processed $27,943,989 in payments for 11,658 hourly employees in pay bands 1-15, and $1,529,737 in payments for 317 hourly homebound and home-based employees.

Refer to **Table 1 – FY 2024 and FY 2025 Hourly Pay Bands and Table 2 – FY 2024 and FY 2025 Homebound and Home-based** analysis**.** For additional data, refer **to Appendix 1.**

Table 1 – FY 2024 and FY 2025 Hourly Pay Bands 1-15

Metric	FY 2024	FY 2025	% Change
Total Processed	$23,934,387	$27,943,989	16.75%
Total Hours Worked	836,575	922,326	10.25%
Employee Count	10,642	11,658	9.55%
Average Hourly Rate	$28.61	$30.30	5.91%

There was growth across all key performance indicators, indicating an expansion in both pay band 1-15 hourly utilization and total processed.

Table 2 – FY 2024 and FY 2025 Homebound and Home-based

Metric	FY 2024	FY 2025	% Change
Total Processed	$1,539,500	$1,529,737	-0.63%
Total Hours Worked	30,790	30,595	-0.63%
Employee Count	307	317	3.26%
Average Hourly Rate	$50.00	$50.00	0.00%

Key performance indicators remained steady across all metrics, indicating similar activity between FY 2024 and FY 2025. Per OAG understanding, as of April 2026, the FY 2026 projected number for homebound and home-based employees is $369,276, reflecting a major restructuring and cost-cutting.

Temporary Hourly Employees

According to Regulation 4310, *Terms and Conditions of Employment - Temporary Employees*, temporary employees are defined as any hourly-paid employee who works on an as-needed basis. Temporary employees may only be hired to fill designated temporary assignments.

Employees who hold full-time or less-than-full-time positions may be hired for temporary assignments before or after their normal work hours. Per the Time and Attendance Processors Manual, temporary hourly positions include (1) hourly pay bands, (2) substitutes, and (3) homebound pay rates.

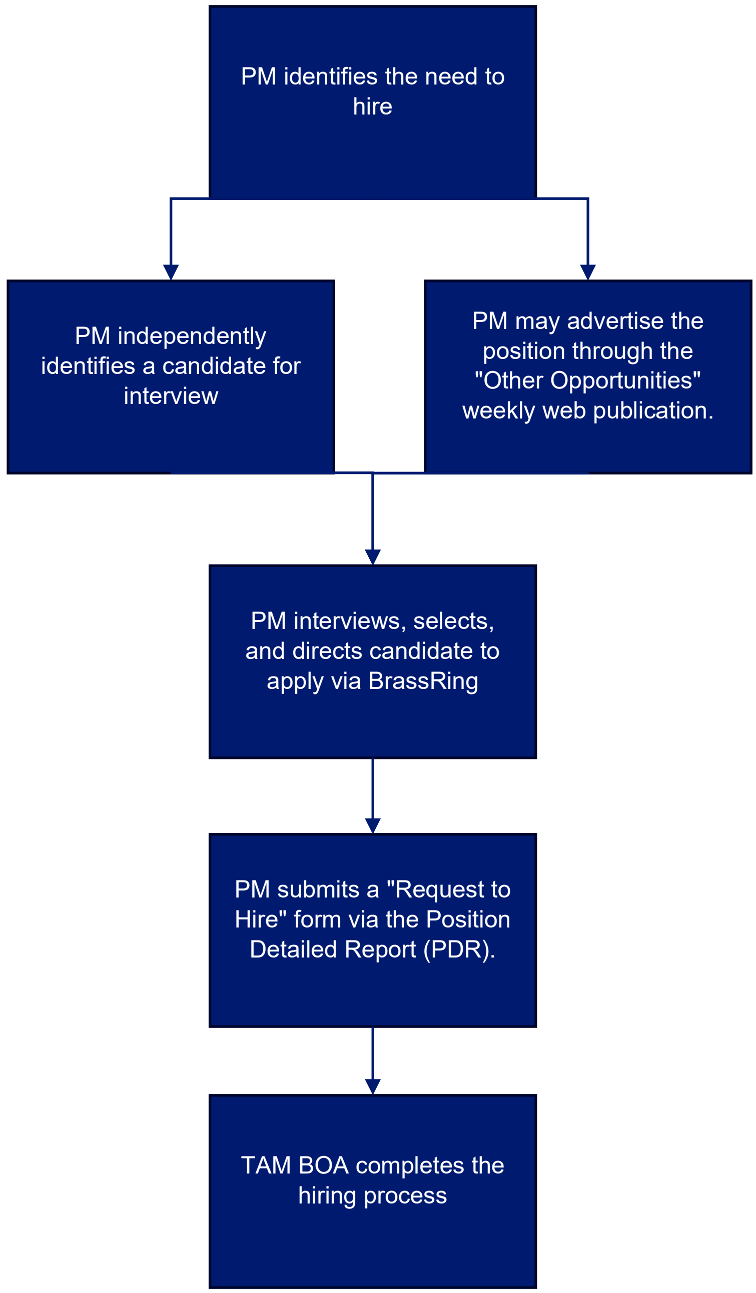
Office of Employee Services and Operations (ESO) Classification and Compensation section manages hourly pay bands through four key steps:

- Job Factor Analysis: New roles are assigned a pay structure by comparing their core functions, required education, decision-making authority, and the impact of potential errors against existing positions.
- Market Alignment: The team conducts annual benchmarking and participates in national compensation surveys to ensure wages remain competitive and internally equitable.
- Annual Reviews & Adjustments: Pay bands (1-15) are updated yearly. This includes Market Scale Adjustments (MSA) to offset inflation, such as the 4.0% increase for all employees, including hourly employees, in FY 2025, with budgetary impacts calculated by Office of Budget Services.
- Managerial Guidance and Timecode Inputs: While Salary Services team within ESO provides the updated scales and recommendations, principals and program managers ultimately use their discretion to select the specific band for temporary hires based on those guidelines.

1. Hourly Pay Bands (1-15)

The hourly hiring process is initiated at the school or department level when an hourly vacancy is created. Since these positions are funded locally by the respective school or department, the process does not require a formal HR justification for the vacancy. To fill the role, the Program Manager (PM) may either directly identify a candidate to move into the application phase or choose to advertise the position through the 'Other Opportunities' weekly web publication. Once a candidate is identified, the PM provides them with a direct link to a BrassRing requisition to apply. Following the candidate's application, the PM assigns the pay band and initiates the hiring authorization by submitting a "Request to Hire" form via the Position Detailed Report (PDR). TAM Business Operations Assistant (BOA) concludes the process by completing the hiring administrative tasks, verifying the submission, and managing all final correspondence with both the candidate and the PM to onboard the individual. Refer to **Chart 2 – Hourly Hiring Process.**

Chart 2 – Hourly Hiring Process

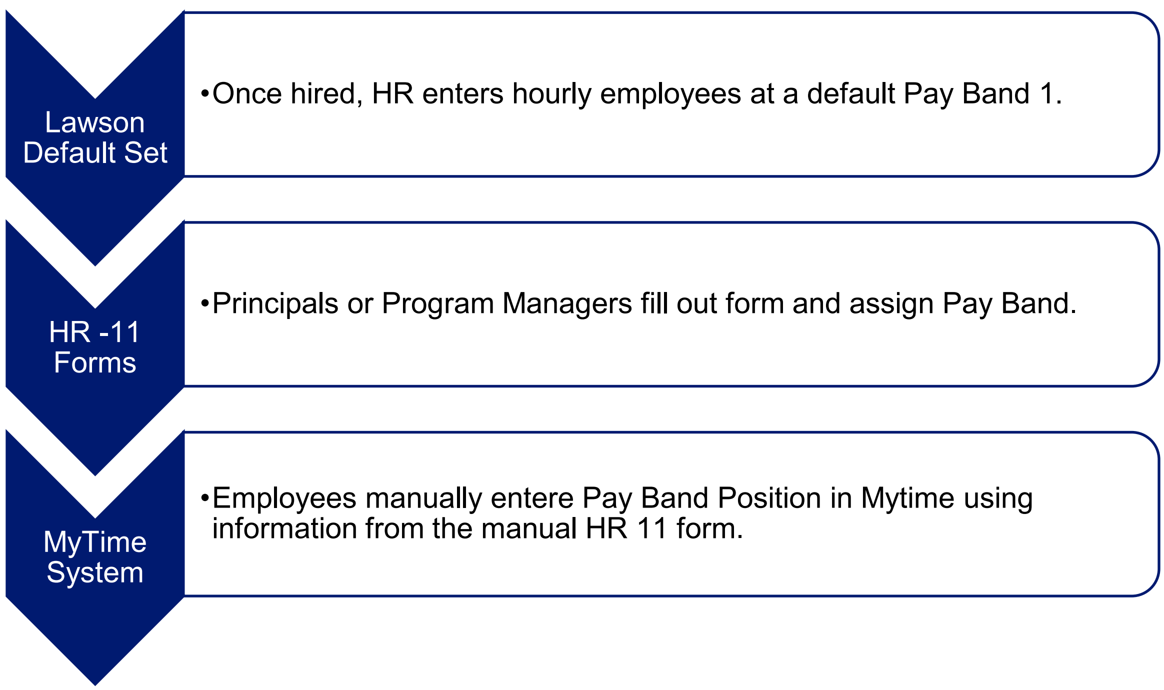


PMs and Principals determine the necessary pay band based on guidance from the Hourly Pay Band Schedule. Once a pay band is selected, all employees working on a temporary hourly basis must receive a Temporary Assignment Online Time Information Form (HR-11) from their supervisor. This form provides the employee with information, including time code, position, and index-subobject[1] and work performed in order to facilitate entry into the reporting system, MyTime. **Refer to Chart 3 – Pay Band Application.**

As required by Regulation 5620, *Time and Attendance Administration Procedures*, principals and PMs are responsible for ensuring that time and attendance is correctly reported in MyTime.

Following supervisor approval, time and attendance data interface with Lawson[2] and FOCUS[3] to initiate payroll processing.

Chart 3 – Pay Band Application



[1] The budget code used to designate funding for salaries.

[2] FCPS human resources management system.
[3] Fairfax County Unified System that supports Finance, Procurement and Budget processes; interfaces with Lawson.

While these administrative procedures ensure that employees are paid accurately and on time, there is currently no formal process in place for the periodic performance assessment of hourly employees.

Effective September 2026, required training is mandatory for all hourly employees. All new hourly employees are systematically assigned to the Program Manager who initiated their hire, while existing hourly employees are assigned to the individual who last approved their timesheet.

2. Homebound and Home-based Teachers

Out-of-School Support (OSS) team, within the Department of School Improvement and Supports, consists of homebound instruction, home-based instruction, and temporary academic support. OSS provides continuity of educational services between the classroom and home, health care facility, or other situations for a student who, because of illness or disciplinary action, is unable to attend school.

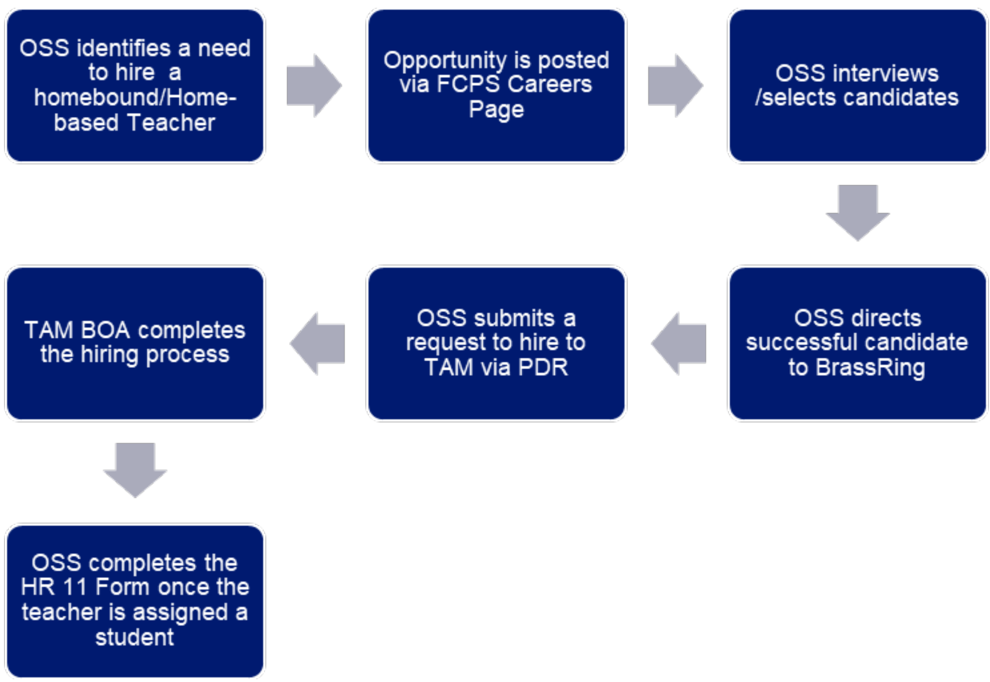
Homebound services may be provided to students who have a medical condition preventing them from participating in classroom instruction because they are confined to their home or a healthcare facility during the standard school year. Home-based instruction may be provided to special education students who have been removed from school due to disciplinary or other reasons.

Temporary academic support is available for students who are unable to attend school due to a principal's out-of-school suspension for ten or more school days, with a referral to the Division Superintendent. Teachers for homebound and home-based students are employed on a temporary basis to provide services to students who are unable to attend school on a regular basis. The hiring of homebound teachers follows Regulation 4314, *Employment of Teacher for Homebound and Home- based Students.* Applicants seeking employment as teachers of homebound or home-based students must submit an application to OSS team for consideration. OSS works with TAM to determine the candidate's eligibility for employment.

Once assigned, instructional hours are generally capped at five hours per week for elementary students and two and a half hours per core academic subject for middle and high school students. While high school students may receive additional support for World Languages or Economics and Personal Finance based on their diploma option, these standard limits may not apply to students receiving special education services, as the individualized education program (IEP) team determines required hours based on specific educational needs. Homebound and home-based teachers submit time and attendance for payroll into MyTime using the HR-11 Form. A separate HR-11 Form must be completed for each individual student assigned to the teacher. Refer to **Chart 4 – Homebound and Home-Based Teacher Hiring Process.**

To validate the hours entered in MyTime, each week, teachers must submit verification emails from parents confirming the specific hours of instruction delivered**.** Additionally, they must complete a formal Worksheet for Homebound/Home-based Teachers that details the start and end times, the type of instruction provided, the subject matter, and a total hour count that aligns with the parental verification. Before any hours are approved in MyTime by a supervisor, OSS Coordinator performs a detailed audit of the teacher's worksheet. This step ensures that all reported hours are accurate and fully supported by the required documentation before payment is issued.

Chart 4 – Homebound and Home-based Teacher Hiring Process



Stipends

Salary Services team (Salary Services) within Office of Employee Services and Operations (ESO) manages salary scales and processes salary supplements and stipend requests. In FY 2025, HR processed $17,564,432, as detailed below in **Table 3 – Stipends Analysis.**

Table 3 – Stipends Analysis

Metric	FY 2024	FY 2025	Change (%)
Total Processed	$15,361,609	$17,564,432	+14.3%
Total Count of Processed Stipends Issued	17,923	17,030	-5.0%
Number of Employees	8,433	8,757	+3.8%
Average Stipend Processed Amount	$857	$1,031	+20.3%

The overall processed stipend dollar amount increased in FY 2025, driven by a higher average per-stipend amount. Refer to **Appendix 1 for additional data analysis**.

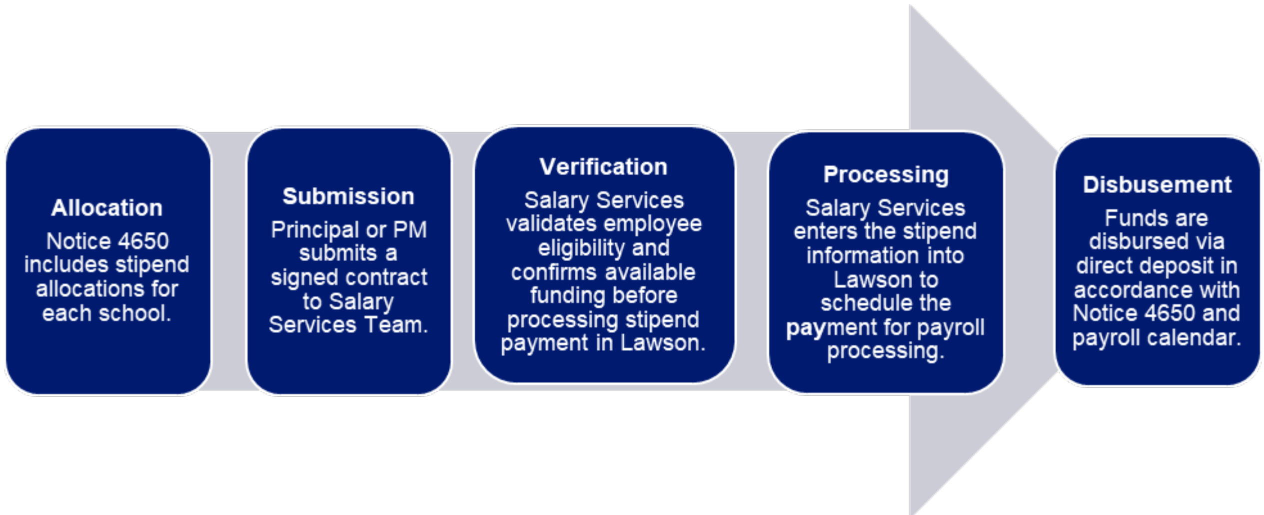
Stipends or salary supplements are payments made for (1) athletic and extra-duty supplements and (2) other stipends.

1. Athletic and Extra-Duty Supplements

Policy 4650, *Salary Supplements,* requires that all athletic coaching and extra-duty assignments be approved by the School Board and that employees shall not be assigned extra responsibilities for which salary supplements are provided unless they have signed supplemental contracts. Employees shall be paid according to the salary and payment schedule in the current version of Notice 4650. In addition, the regulation provides a specific list of positions related to athletic and extra-duty supplements.

In addition to the formal guidance provided by the regulation and notice, Salary Services team provides an annual Athletic and Extra-Duty Assignment List. This spreadsheet is provided to schools for use in documenting the employee(s) being assigned the duties and the amount each employee will be paid. Principals and program managers are also responsible for assigning individuals to the positions and obtaining a signed contract from the employee. ESO office is responsible for processing the contracts and supplements to be paid. Refer to **Chart 5 – Athletic and Extra- Duty Supplements Contracts Processing.**

Chart 5 – Athletic and Extra-Duty Supplements Contract Processing



2. Other Stipends

Stipends not included in Notice 4650 are categorized as Other Stipends. These include stipends such as the teacher leadership stipend[4] (refer to **Chart 6 –Teacher Leadership Stipend**), additional teaching stipend (AT)[5], and any grant or program-specific stipends.

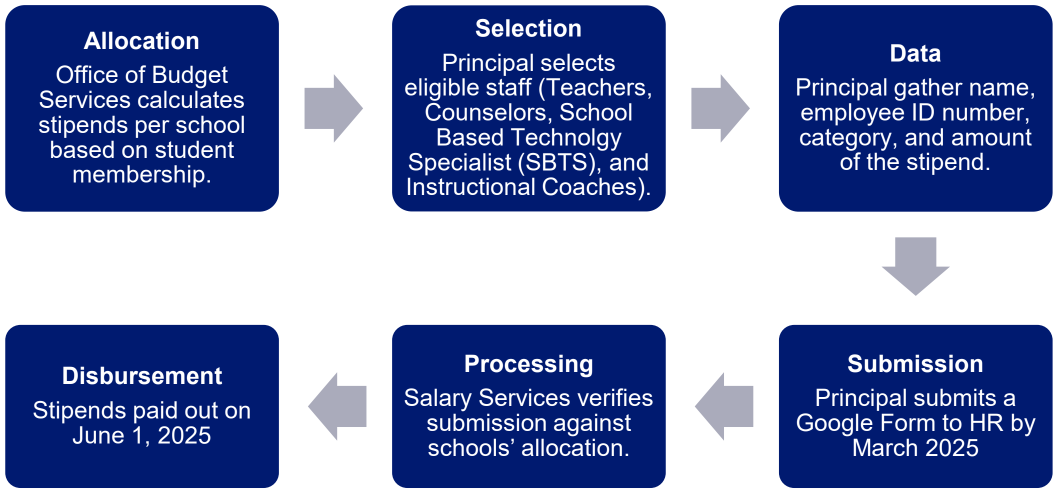
While teacher leadership and additional teaching stipends are governed by Action Grams, the grant or program-specific stipends are managed by the overseeing PM. In these instances, the PM is responsible for determining both the eligibility requirements and the specific dollar amounts per the terms of the authorizing document.

Salary Services runs a report prior to each payroll cycle to verify that employees are active and eligible to receive their stipends. The PM is responsible for notifying Salary Services team if an employee becomes ineligible or if a payment amount requires reduction.

[4] Per Atlas, this stipend recognizes staff for leadership roles within their subject area, grade level or a specialized project.

[5] Additional teaching stipends (AT stipends) are provided to teachers for additional teaching assignments beyond their regular load.

Chart 6 –Teacher Leadership Stipend



Scope and Objectives

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). 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 objective of this audit was to evaluate whether appropriate controls are in place to ensure hourly structure (including payments) and stipends are properly authorized and utilized across FCPS, effectively, efficiently, and equitably.

The audit scope was FY 2025; OAG incorporated data from FY 2024 for comparative analysis:

- Hourly structure: Hourly pay band employees 1-15 and homebound/home-based employees. Based on our preliminary risk assessment, OAG excluded hourly pay bands 16-20, substitutes, and adult and community education (ACE) employees. These groups are excluded because they are subject to different requirements, specialized pay scales, or separate oversight mechanisms that fall outside the identified risks.
- Stipend: Athletics (coaching), extra-duty supplements, and other stipends.

As required by GAGAS, OAG assessed whether internal control was significant to the audit objectives. OAG's assessment included the use of the Committee of Sponsoring Organizations (COSO) of the Treadway Commission internal control framework. The framework includes five components: Control Environment; Risk Assessment; Control Activities; Information and Communication; and Monitoring, along with 17 related principles.

Methodology

To achieve the audit objective, the audit team performed the following:

- Obtained understanding of the hourly structure lifecycle through walkthroughs with the HR offices, including TAM and OER.
- Evaluated the design of key processes and controls related to hourly employee hiring, application of the hourly pay bands, time sheet approval, performance assessment, and professional development.
- Obtained understanding of the stipend through walkthroughs with ESO.
- Evaluated the design of key processes and controls related to stipend authorization and verification of employee eligibility.
- Performed testing of transactions of a sample of hourly timesheets and stipends for approval, accuracy of pay, and compliance with policy and guidelines.

Sample Selection

Temporary Hourly Employees

OAG obtained the FY 2025 hourly processed population for hourly pay bands 1-15. During FY 2025, FCPS processed approximately $27.9 million within these bands. This total consisted of $19 million (68%) for departments and $8.9 million (32%) for schools, with the amount processed predominantly focused within pay bands 15 ($5.1M), 10 ($3.9M), and 7 ($3.0M).

OAG selected the highest dollars of hourly employee processed schools within the top five elementary, five middle, five high schools, and two secondary schools for testing. Then, randomly selected employees from each school, resulting in a school sample of 40 employees.

From the department population, OAG selected a sample of 40 employees using a stratified random sampling approach to ensure representation across all 15 pay bands. Since certain employees held multiple roles or experienced pay band changes during the fiscal year, requiring a separate HR-11 form for each pay band, the final testing sample size expanded to encompass 60 distinct payroll transactions.

OAG tested the following attributes:

Random Sample (80 Employees)

a. **Effectiveness - Accuracy and Authorization:** Compare the description of work on the HR-11 against the FCPS Hourly Pay Band Schedule to verify that the nature of the work performed aligns with the assigned pay band.
b. **Efficiency - System Match:** Cross-reference the position description (pay band) on the HR-11 with the position description in MyTime to verify that the manual authorization matches the electronic system of record.
c. **Efficiency - Dual Employment Compliance:** for samples identified as contracted employees, compare the HR-11 hourly work description against the employee's primary job description to verify that hourly pay is for hourly duties performed outside of contracted hours.

Homebound and Home-based instruction

During FY 2025, FCPS processed approximately $1.53 million for homebound and home-based instruction.

OAG’s preliminary risk assessment identified a specific risk related to manual review of hours and email verification by OSS coordinators. During the audit scope period, there are three OSS coordinators reviewing teachers' hours based on three alphabetical segments: A-G, H-L, and M-Z.

To address this, the audit population was focused on high-risk months consisting of the five months with the highest total processed and transaction volume (October 2024, February 2025, March 2025, April 2025, and May 2025). These five months account for approximately $964,400 or 63% of the total annual processed amount and represent the periods with the highest likelihood of manual error due to high review volume and fatigue.

OAG will select a total sample of 40 employees using a 90% confidence level and a 10% tolerable error rate.

Table 4 – Homebound and Home-based Sample

Segment	Total Teachers in Data	Percentage	Sample
A-G	126	39.7%	16
H-L	66	20.8%	8
M-Z	125	39.5%	16
Total	**317**	**100 %**	**40**

OAG tested the following attributes:

a. **Effectiveness - Authorization**: Verify that there is a corresponding HR-11 form, parent email, and worksheet.
b. **Efficiency - Oversight:** Ensure that OSS Coordinator verifies the hours reports prior to MyTime approval.
c. **Equity - Compliance**: Verify that the total reported hours do not exceed the maximum allowable service caps defined in Regulation 2140.

Stipends

OAG obtained the FY 2025 stipends processed population stipends $17.5 million.

OAG used a stratified risk-based approach using the top five stipend categories by total processed, representing approximately $5.2 million (30%) of the total FY 2025 stipends.

OAG randomly selected a sample of 100 stipends within the top five stipend categories to ensure stipends are properly authorized, paid, and distributed properly:

Table 5 – Stipends Sample

Stipend Name	Total Amount	Percentage of Top 5	Sample Size
Department Chair	$1,855,835	35.5%	35
School-Based Mental Health	$1,263,244	24.1%	24
Football, Assistant Coach	$973,941	18.6%	19
Get2Green Leader	$594,250	11.4%	11
Great Beginnings Mentor	$544,565	10.4%	11
Total	**$5,231,835**	**100%**	**100**

OAG tested the following attributes:

- **Effectiveness - Authorization and Eligibility**: Verify the stipend is supported by an approved authorization document and the recipient is eligible for the stipend.
- **Effectiveness - Financial Compliance**: Trace the stipend payment amount to the approved N4650 or an approved document.
- **Efficiency - Non-Exempt Compliance**: Employees in restricted non-exempt roles are not receiving stipend payments for ineligible extra duty assignments as designed in the non-exempt matrix.
- **Effectiveness - Duty Validation**: Verify that documentation exists to justify that payments are for responsibilities performed outside normal contracted duties and are not being used to improperly supplement regular pay or circumvent timekeeping.
- **Equity - Department Chair Criteria Compliance**: For the department chair stipends sample, ensure that only eligible employees received the stipends (For example, teachers, counselors, school-based technology specialists (SBTS), and instructional coaches).
- **Efficiency - Oversight**: Obtain the eligibility report for the sampled pay periods to verify that Salary Services reviewed the report prior to releasing payroll.

OAG Organization

OAG is free from organizational impairments to independence in our reporting as defined by government auditing standards. OAG reports directly to the Fairfax County 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.

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.

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.

During the audit, OAG identified three moderate risk findings.

Finding 1 – Hourly Pay Band Structure and Application

Risk Rating	**Moderate** – Issues are identified that could negatively impact the efficiency and effectiveness of FCPS operations.
Condition	OAG evaluated the design of the key processes and controls related to hourly employee hiring, application of the hourly pay bands, time sheet approval, performance assessment, and professional development. FCPS's current decentralized and manual nature of the hourly hiring process provides schools and departments with the flexibility to meet staffing needs. However, the current HR-11 (i.e., a form that is not automated) process is structured in a way that it could result in pay disparities and inconsistencies in the authorization, application, and overall efficiency and effectiveness of the hourly pay band. Furthermore, there is no formal process in place for the periodic performance assessment of hourly employees. OAG tested a sample of 40 temporary hourly employees within departments and 40 hourly employees within schools. OAG reviewed the description of work provided on the HR-11 form and traced the descriptions to the pay scale for the job descriptions that align with similar positions within FCPS. OAG also traced the pay band position code to the associated pay scale indicated on the FY 2025 Hourly Pay Band schedule. Below is a list of the pay disparities and inconsistencies:
1. Application and Authorization of Hourly Pay Bands	Under the current framework, Department of Human Resources (HR) has developed and provided guidance for applying pay rates via the Hourly Pay Band Schedule. All temporary hourly employees are initially entered into Lawson at a default pay band 1; principals and program managers (PM) are responsible for assigning pay bands as well as manually documenting and maintaining the HR-11 form. Hourly employees use the form to manually enter their respective pay band, subobject code, and hours into MyTime. The supervisors are responsible for approving and ensuring the accuracy of the time entered by the employees by established payroll deadlines. However, this process may allow principals and program managers the autonomy to assign pay bands based on their own discretion, as HR does not have oversight on the pay bands assigned to employees or ensure the accuracy of time entered. OAG identified **32** instances in which hourly pay bands did not align with the description of work, may have been inconsistently applied, or OAG was unable to determine the adequacy of the pay band assigned based on the description provided: • There were **five** instances where the hourly pay bands did not align with the description of work:

Count of Instances	HR-11 Description of Work	HR-11 Position Description (Pay Band)	OAG Assessment
2	Energy Management Technician	Band 12	Based on FCPS job description, OAG's band assignment assessment is Schedule A/Grade 14-16 which is band 7 and band 8.
1	AA and Finance Tech	Band 11	Based on FCPS job description, OAG's band assignment assessment is Schedule A/Grade 10 which is band 6.
1	Finance Assistant	Band 10	Based on FCPS job description, OAG's band assignment assessment is Schedule A/Grade 11 which is band 6.
1	Multilingual Interpreter-Mandarin	Band 10	Based on FCPS job description, OAG's band assignment assessment is Schedule A/Grade 15 which is band 8.

- There were **11** instances where the pay bands might have been inconsistently applied, resulting in pay disparities for identical duties.

Specifically, managers assigned different pay rates to the same employee for the same work description. For example, one employee performing ESOL teaching duties was assigned to both pay band 7 ($25.50/hr) and pay band 10 ($40.70/hr). In one instance, an employee performing site assistant duties was assigned pay band 3 ($15.88/hr) and pay band 14 ($26/hr). Additionally, one employee performing "Franklin Band and Orchestra Summer Camp" duties was assigned to pay band 7 ($25.50) and band 8 ($29.20). Finally, one employee performing "Before School program- Fall session Instruction" duties was assigned pay band 10 ($40.70) and 15 ($39.83).

Furthermore, we found the following inconsistencies across different employees and schools:

- Five employees performing multilingual interpretation duties were assigned varying pay bands ranging from band 8 ($29.40) to band 10 ($40.70). Similarly, two employees at different schools were assigned disparate pay bands, band 7 ($25.50) and band 9 ($33.37), for identical "Jump Start" work descriptions.

- There were 16 instances where the HR-11 Description of Work was not explicit in matching a FCPS Position Description or Pay Band schedule. The following HR-11 Description of Work was used:

  1. Hourly Coach Training (band used: 13)
  2. Summer Learning Registrar (band used: 8)
  3. Planning and Facilitation – Science Olympiad (band used: 15)
  4. Fall Festival Event (band used: 15)

5. Science Olympiad Preparation (band used: 15)
6. Hourly Worker for OAS (band used: 7)
7. She supports the SIG Grants (band used: 13)
8. Evening coverage for football game (band used: 15)
9. Chaperone 8th-grade dance (band used: 6)
10. Credit Recovery Support (band used: 13)
11. Justice HS Title I Afterschool Remediation (band used: 13)
12. "# of Hours per Afterschool = 2 / Total Possible Hours = 12" (band used: 13)
13. After School STEAM Academy Clubs (band used 11)
14. Primary Literacy Interventionist (band used: 13)
15. Summer Professional Development Trainings (band used: 7)
16. Summer SOL Boot Camp-Teaching (band used: 13)

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2. Accuracy and Completeness of MyTime Data Entry for Efficiency and Effectiveness

The current design relies on hourly employees manually entering hourly rates and hours in MyTime using data from the HR-11 form. OAG identified nine instances where approved electronic MyTime system records did not match the manual authorization (HR-11):

Count of Instances	Authorized Role/Band (HR-11)	System Entry (MyTime)
1	Adult & Community Education (ACE) Band 2 ($32.86/hr)	Band 2 ($14.11/hr)
1	Hourly Tutor ($51.54/hr)	Band 2 ($14.11/hr)
1	Summer School Band 2 ($68.00/hr)	Band 2 ($14.11/hr)
1	Band 7 ($25.50/hr)	Band 1 ($13.11/hr)
2	Hourly Tutor ($51.54/hr)	Band 13 ($51.54/hr)
1	Band 11 ($44.04/hr)	Band 1 ($13.11/hr)
1	Band 11 ($44.04/hr)	Band 15 ($39.83/hr)
1	Band 7 ($25.50/hr)	Band 8 ($29.20/hr)

In these instances, employees incorrectly selected pay band positions during system entry, leading to discrepancies between authorized rates and actual pay. While the decentralized process allows flexibility and ease of use at sites, efficiency is impacted because hourly employees are required to manually input the rate; effectiveness is also impacted because there could be discrepancies in the rate entered.

In addition, OAG could not obtain HR-11 forms for 10 instances involving eight employees (two of whom were missing two forms each). These instances spanned pay bands 5 through 12, as well as pay band 15.

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3. Performance Assessment

There is currently no formal process in place for the periodic performance assessment of hourly employees.

Criteria

According to FCPS Regulation 4310, *Terms and Conditions of Employment - Temporary Employees*, Authorization for and Conditions of Employment: All hourly employees are to be paid using one of the hourly pay bands assigned, based on the type of work the employees will be expected to perform. Principals and program managers are responsible for selecting the appropriate hourly pay band for the assignment.

According to FCPS Regulation 5620, *Time and Attendance Administration Procedures*:

- Principals, program managers, and supervisors, or their designees, are responsible for ensuring that employees working in a temporary hourly assignment receive the Temporary Assignment Online Time Information Form, HR-11. The form provides the employee with the required information of position code, index subobject code, and work performed for, to facilitate data entry.
- Errors and omissions in reporting time and attendance that are discovered after the deadline must be reported immediately to the Office of Payroll Management. Corrections are to be listed on the Time and Attendance Corrections and Omissions Memorandum (FS 73-63) and forwarded to Office of Payroll Management along with a completed and signed Time and Leave Report (FS 73-82). Office of Payroll Management must have the original form FS 73-63 signed by the principal or program manager, or their designee.
- A copy of the Temporary Assignment Online Time Information Form, HR-11, must be maintained at the work location with the time attendance records for the duration of the work assignment plus an additional five years.

The Standards for Internal Control in the Federal Government[6] (Green Book) states the following:

- Management of human capital: Management establishes control activities to manage and supervise the entity's workforce. Effective management and supervision of an entity's workforce, its human capital, is essential to achieving results. The entity can successfully carry out its business processes when competent personnel are on board and are provided the right training, tools, structure, incentives, and responsibilities.

- Management provides qualified and continuous supervision so that entity objectives are achieved. Management designs a performance assessment and feedback system, supplemented by an effective rewards system, to help employees understand the connection between their performance and the entity's success.

[6] Standards set forth by US Government Accountability Office provides the overall framework for establishing and maintaining an effective internal control system. The Green Book may be adopted by state, local, and quasigovernmental entities, as well as not-for-profit organizations, as a framework for an internal control system.

Cause	• To provide operational flexibility to accommodate employees with multiple assignments, all hourly employees are initially entered into Lawson at a default pay band 1, making the HR-11 process decentralized and manual in nature, including filling out the HR-11 forms and employees reporting their time in MyTime. • No formal training was provided to the principal and PM on how to apply pay bands. • Principals and program managers are responsible for selecting the appropriate hourly pay band for the assignment without secondary review. • There is no formal requirement for managers to conduct a performance assessment for hourly employees.
Effect	• The manual entry of the HR-11 data increases the risk of error and inaccuracies that may affect employees' pay and financial reporting. This may also increase the number of Time and Correction memos to be submitted to the Office of Payroll to correct the entries if discovered after the payroll deadline. • Inadequate training reduces the fidelity of applying adequate pay bands and results in inconsistent and inequitable pay across schools and departments. • The absence of a performance management process for hourly assignments allows for the inability to document work quality, address performance concerns, or provide justification for specific band assignments.

Recommendation	OAG recommends:
	1. Talent Acquisition and Management (TAM), in collaboration with Office of Employee Services and Operations (ESO), to enhance guidance and training to principals and PMs related to the pay band assignment.
	2. TAM to establish a monitoring framework surrounding the HR-11 process, such as:
	  • Establishing a standardized process to ensure that TAM is notified of the specific pay band assigned by the Principal or PMs during the hiring process, and exploring using the Human Capital Management (HCM) system to document the pay band.
	  • Evaluating the feasibility of implementing a secondary review process for HR-11 forms, if such a control is practical and resource-efficient.
	3. TAM, in collaboration with the relevant stakeholders, to explore transitioning from the manual HR-11 paper form to an integrated workflow with the HCM System and implement system controls to minimize manual inputs.
	4. Office of Employee Relations (OER) to consider standardization of assessment process for hourly employees.

Management Response	TAM, ESO, and OER concur with the finding and recommendations.
Planned Action	• TAM will coordinate a plan to standardize communication and oversight regarding eligible pay bands. This will be an internal operationalization pending full implementation of digital processes that can be regulated via the full HCM conversion for TAM in Spring 2027. This action will be implemented by August 2026. • OER will develop new assessment guidance forms to supplement existing evaluation tools. Additionally, OER will develop feedback guidance for managers to use with employees who are not required to be evaluated with existing tools. This action will be implemented by September 2026.

Finding 2 – Homebound and Home-Based Hourly Teachers

Risk Rating	**Moderate** – Issues are identified that could negatively impact the efficiency and effectiveness of FCPS operations.
Condition	OAG reviewed the controls governing the verification and approval of time worked for homebound and home-based hourly teachers. Currently, to validate MyTime entries, teachers must submit weekly parent verification emails and a formal worksheet for Homebound/Home-based teachers detailing session times, subjects, and total hours. To ensure all reported hours are accurate and authorized before payment, a team of three Out-of-School Support (OSS) coordinators performs verifications for a population of over 700 students. The coordinators utilize a manual Excel tracking sheet to document and cross-reference data, including teacher names, subject matter, and total hours, derived from the individual teacher worksheets and family verification emails. While this structure is intended to provide oversight, the manual nature of the process is structured in a way that may allow for unauthorized payroll expenditures and inconsistencies in the efficiency and effectiveness of monitoring regulatory instructional limits and student excessive cancellations. Specifically, OAG reviewed a sample of 40 homebound and home-based teacher entries and noted the following:
1. Authorization Verification	The current design relies on family confirmation to validate that instruction occurred. When families do not respond to verification requests, to ensure payroll is processed timely, OSS coordinator may approve hours without the necessary supporting evidence. OAG identified instances where 12 teachers were compensated for 74.75 instruction hours; however, OAG could not determine if the family verified the instruction.
2. Instruction Hour Cap Compliance	OSS coordinator is responsible for manually tracking instructional hour limits (e.g., five hours/week for elementary) across many transactions; The current manual framework is ineffective at preventing non-compliance with instructional caps set by FCPS Regulation 2140. OAG identified three instances where teachers were compensated for hours exceeding these established regulatory maximums. Specifically, in two separate cases, high school students received five hours of instruction per week for a single core subject - History and English, which exceeded the allowable 2.5-hour limit. In a third

instance, an elementary student received six hours of instruction per week over a three-week period, exceeding the five-hour weekly cap. Although management stated these additional hours were intended for make-up sessions, OAG was unable to verify the authorization for these instances.

3. Family Cancellation Confirmation

OSS guidelines allow teachers to be compensated for a one-hour cancellation per student per week. However, per OAG understanding, teachers are not required to confirm the cancellation with the family. In March 2025 alone, 82 teachers were compensated for 196 cancellation hours. Unlike instructional hours, these entries did not require the family's cancellation verification to support the expenditure.

Furthermore, while regulation allows for the discontinuation of services due to excessive cancellations, OSS does not maintain records or data of the results of these cases, such as whether the homebound services were paused or terminated, making the monitoring of this control ineffective.

Criteria

According to FCPS Regulation 2140, *Homebound Instruction for Students*, the following represents the hours of instruction to be provided. These hours may not be applicable in all instances (that is, for students who receive special education services, the IEP team determines the hours required in accordance with the student's educational needs):

- Elementary school students- Up to five hours per week
- Middle school students- Up to two and a half hours per core academic subject per week
- High School students- Up to two and a half hours per core academic subject per week and other accommodations on an individual basis.

According to FCPS Regulation 2140, *Homebound Instruction for Students*, Instruction will not be made up when division-wide closures take place (for example, inclement weather days, weather-related cancellations of after-school activities, teacher workdays, and so on). Homebound sessions missed due to cancellation by the homebound teacher will be rescheduled. Homebound sessions that are canceled by the parent and/or guardian will not be rescheduled. An excessive number of homebound session cancellations by the parent and/or guardian may result in the discontinuation of homebound instruction.

According to OSS Manual, weekly teachers are required to complete an Excel worksheet per week and email the family to confirm instruction time. All hourly employees are to be paid using one of the hourly pay bands assigned, based on the type of work the employees will be expected to perform. Principals and program managers are responsible for selecting the appropriate hourly pay band for the assignment.

	The Standards for Internal Control in the Federal Government (Green Book) states the following: "Improper-payment-related control activities - Management designs control activities to prevent and detect improper payments. These control activities may include verification of identity and eligibility requirements through data matching, data validation, supervisory approval, and obtaining supporting documentation before making payments. They may also include recovery audits and activities, such as post-payment reviews and data analytics, to identify improper payments. Management designs activities to recover overpayments and report improper payment estimates to regulatory bodies and stakeholders as required."
Cause	• OSS verification process is manual and does not include methods or procedures to verify instruction time/dates in the event a family does not confirm the session. • There is no integrated system or automated control to flag hours exceeding regulatory caps. • There is no requirement for teachers to obtain or provide family verification for session cancellations. • There is no control in place to document and track student cancellation outcomes or an automated system to flag instruction hours that exceed regulatory maximums.
Effect	• Increase risk of unauthorized payroll expenditures for instruction that may not have occurred. • Non-compliance with FCPS Regulations. • Inability to track cancellation trends across regions or schools prevents the efficient and equitable redistribution of teaching resources and hinders management's ability to justify service continuations or terminations.
Recommendation	OAG recommends OSS: 5. Explore solutions to transition from manual worksheets and emails to a centralized OSS support portal to consider including: • A digital portal where teachers enter instruction data and families sign electronically within that portal. To address potential parental access barriers, the system should allow for a "sign-in/sign-out" digital log that the family can verify on the teacher's device at the conclusion of each visit, similar to a digital signature. • Automated controls within the teacher worksheet or digital portal to flag or prevent entries that exceed regulatory maximums (e.g., 2.5 hours for high school core subjects or 5 hours for elementary). 6. Establish a standardized, documented procedure to address the following: • Instances where family verification cannot be obtained after a set number of attempts.

	• A tracking mechanism to document any actions taken for students with three or more consecutive cancellations.
Management Response	OSS concurs with the finding and recommendations.
Planned Action	• OSS is currently exploring developing a secure digital portal system for implementation during the 2026–2027 school year. This system will integrate automated controls to prevent entries exceeding regulatory maximums, feature a tracking mechanism to monitor three or more consecutive cancellations, and establish standardized verification procedures.

Finding 3 – Stipends Structure and Application

Risk Rating	**Moderate** – Issues are identified that could negatively impact the efficiency and effectiveness of FCPS operations.
Condition	While FCPS's decentralized and manual nature of the stipend process provides schools and departments with the flexibility to compensate staff for additional duties, OAG identified opportunities to strengthen controls related to stipend authorization, eligibility verification, payment processing, and oversight. OAG tested a sample of 100 FY 2025 stipends and noted the following:
1. Authorization and Operational Efficiencies	Under the current process, each school is provided with a budget for stipends, and principals are responsible for allocating those funds. While Salary Services team reviews for compliance with regulations, there is an opportunity to allow for the use of stipend funds for activities that do not exist at the school.
2. Oversight	The current framework does not include automated mechanisms to prevent stipend payments from exceeding regulatory limits or to identify conflicting assignments: • **Stipend Payments Exceeding Regulatory Caps**: Three Assistant Football Coaches who were paid \$7,500 and \$6,434, both exceeding the \$6,342 maximum cap defined in Notice 4650 without documented approval. • **Duplicate Stipend Payments**: Five instances where employees coaching the same sport at multiple schools and received more than one supplement without prior written approval. • **Multiple Maximum Rate Stipends**: Four instances were noted where employees received more than one supplemental activity (e.g., Assistant Director Student Activities, Field Maintenance & Assistant Director Student Activities, Equipment and Facilities) and were paid the maximum supplemental pay rate for both roles without prior written approval.
3. Stipend Equity Distribution	The current framework allows for disparities in how school-based stipend allocations are utilized, as there are no clear guidelines governing the distribution of department chair stipends or the maximum number of stipends an employee may receive. OAG noted the following: • **Inconsistent allocation of Department Chair Stipends**: Per FCPS FY 2025 approved budget, elementary schools with 500 to 799 students are budgeted for six Department Chair stipends at \$1,485 each. However, OAG identified one school that processed its entire budget allocation into a single stipend of \$8,910 for one employee. Additionally, OAG could not

determine if compensation was applied consistently or equitably across schools. Specifically, OAG noted that Department Chair stipends range significantly from $95 to $8,907 per stipend.

- **Multiple Stipends per Employee**: OAG noted instances where employees received seven or more different stipends. For example, during FY 2025:
  - Six employees receive seven different stipends each.
  - One employee was assigned eight different stipends.
  - One employee was assigned 10 different stipends.

The table below identifies employees receiving seven or more different stipends with total stipend compensation reaching as high as $13,082:

Count of Instances	Number of Stipends	Stipend Names	Total Stipend Compensation in FY 2025
1	10	• Volleyball, Assistant Coach • SCA Advisor • Gymnastics, Girls' Assistant Coach • Gymnastics, Girls' Head Coach • Great Beginnings Mentor • Department Chair • Assistant to Director of Student Activities, Athletics • Track, Girls’ Assistant Coach • Assistant to Director of Student Activities – Game Management I • Track, Boys' Assistant Coach	$13,082
1	8	• SCA Advisor • Ticket Manager • Assistant to Director of Student Activities – Game Management I • Lacrosse, Boys' Head Coach, • Assistant Director of Student Activities, Athletics • Department Chair	$10,095

Count of Instances	Number of Stipends	Stipend Names	Total Stipend Compensation in FY 2025
		• Assistant to Director of Student Activities – Game Management II • Assistant to Director of Student Activities, E&F	
1	7	• Assistant to Director of Student Activities, Athletics • Assistant to Director of Student Activities, Equipment and Facilities • Assistant to Director of Student Activities, Field Maintenance • Optional Position [7]– High School • School Specific • Optional Position – Middle School • Assistant to Director of Student Activities, Athletics - GM II	$12,960
1	7	• On-Line Self-Directed Economics, • Online Campus • Assistant to Director of Student Activities, Athletics • Assistant to Director of Student Activities – Game Management I • Great Beginnings Mentor • Department Chair • Assistant to Director of Student Activities – Game Management II	$9,027
1	7	• Additional Teaching Stipend • Assistant to Director of Student Activities – Game Management I • Assistant to Director of Student Activities, Athletics	$7,413

[7] Optional Position assignment may be used at the principal's discretion to support student extracurricular programming.

Count of Instances	Number of Stipends	Stipend Names	Total Stipend Compensation in FY 2025
		• Basketball, Boys' Assistant Coach • Optional Position – High School • Department Chair • Lacrosse, Boys' Assistant Coach	
1	7	• Cheerleading Assistant Coach, Fall • Football Assistant Coach • SCA Advisor • Assistant to Director of Student Activities, Athletics • Assistant to Director of Student Activities – Game Management I • Baseball Assistant Coach • Optional Position – High School	$6,593
1	7	• Cross Country, Assistant Coach • Winter Track, Boys' Head Coach • Winter Track, Girls' Head Coach • Track, Boys' Assistant Coach • Track, Girls' Assistant Coach • Spring Track, Middle • Cross Country, Middle	$4,760
1	7	• Field Hockey, Girls' Head Coach • Junior Class Advisor • Assistant to Director of Student Activities – Game Management I • Assistant to Director of Student Activities – Game Management II, • Assistant to Director of Student Activities, Field Maintenance • Department Chair	$4,638

Count of Instances	Number of Stipends	Stipend Names	Total Stipend Compensation in FY 2025
		• Optional Position – High School	

While specific guidelines exist requiring prior written approval for holding multiple year- long "Student Activity Assistant" roles at the maximum supplemental pay rate, there are no threshold guidelines for the total number of stipends an employee may hold. With that, OAG could not determine if these instances of employees receiving multiple stipends were appropriate.

Criteria

The Standards for Internal Control in the Federal Government[8] (Green Book) states, "Improper-payment-related control activities - Management designs control activities to prevent and detect improper payments. These control activities may include verification of identity and eligibility requirements through data matching, data validation, supervisory approval, and obtaining supporting documentation before making payments. They may also include recovery audits and activities, such as post-payment reviews and data analytics to identify improper payments."

According to FCPS Regulation 4650, *Salary Supplements:*

- An employee's supplemental pay rate may not exceed the maximum supplement pay rate amounts allocated for the activity listed in the current Version of Notice 4650, *Salary Supplements*. The assistant coach shall not exceed the maximum supplement pay rate allocated for the activity unless prior written approval had been obtained from the chief human resources officer or designee.
- Coaches who coach teams for more than one school in the same sport (e.g., gymnastics) shall not be paid more than one supplement without the prior written approval of the chief human resources officer or designee.
- An employee may not be assigned to more than one supplemental activity listed below that runs the length of the school year and receive the maximum supplemental pay rate amount for each activity unless prior written approval has been obtained from the chief human resources officer or designee. Supplemental activities that run the length of the school year that require prior written approval are outlined below:
    - Student Activities Assistant – Activities
    - Student Activities Assistant – Athletics
    - Student Activities Assistant – Equipment and Facilities

[8] Standards set forth by US Government Accountability Office provides the overall framework for establishing and maintaining an effective internal control system. The Green Book may be adopted by state, local, and quasigovernmental entities, as well as not-for-profit organizations, as a framework for an internal control system.

	○ Student Activities Assistant – Field Maintenance ○ Student Activities Assistant – Game Management I ○ Student Activities Assistant – Game Management II ○ Certified Athletic Trainer – ATC2
Cause	• There is no process in place to verify that stipends are assigned to existing school programs. • Stipend contract review is manual; there is no system in place to cross-check across schools or departments to identify duplicate assignments for a single employee ID. • There are no guidelines in place on how to distribute department chair stipends or the maximum number of supplemental roles an employee may hold.
Effect	• Increase risk of unauthorized payroll expenditures. • Non-compliance with FCPS regulations. • Unfairness among staff potentially impacting morale and retention.
Recommendation	OAG recommends ESO: 7. Consider implementing an electronic workflow system for stipend contracts. 8. In collaboration with Chief of Schools, establish a verification protocol to ensure that stipend authorizations are validated against an existing activity. 9. In collaboration with the relevant stakeholders, establish guidelines on the number and types of stipends an employee may hold per year.
Management Response	ESO and Chiefs of Schools concur with the finding and recommendations.
Planned Action	• HR will implement an electronic workflow system for stipend contracts and payments with the implementation of the first phase of the MyPath[9]. ESO will pilot the new electronic workflow system for stipend contracts in the spring of 2027 with a small number of high schools. The electronic system will be implemented at all schools for the 2027-2028 school year. • ESO will collaborate with Chief of Schools to develop and implement a verification process for stipends during the spring and summer of 2027, as part of the pilot implementation of the electronic workflow system for stipend contracts. • ESO will establish a workgroup of relevant stakeholders by Spring 2027 to develop formal guidelines regarding the number and types of stipends an employee may hold per year. These guidelines will

[9] The new Oracle Human Capital Management (HCM) system.

be finalized and integrated into the new electronic workflow system prior to its final deployment.

Appendix I – Data Insights

FCPS Hourly Pay Bands 1-15 Analysis

There was growth across all key performance indicators, indicating an expansion in both pay band 1-15 hourly utilization and total hourly processed.

Table 6 - Hourly Pay Bands 1-15 Analysis Summary Metrics

Metric	FY 2024	FY 2025	% Change
Total Processed	$23,934,387	$27,943,989	16.75%
Total Hours Worked	836,575	922,326	10.25%
Employee Count	10,642	11,658	9.55%
Average Hourly Rate	$28.61	$30.30	5.91%

- Total Hourly Pay Bands 1-15**:** Total processed increased by 16.75%, while hours worked increased by 10.25%, reflecting both the increase in workforce activity and the rise in average pay rates.
- There was a consistent upward shift in pay rates across every single band from FY 2024 to FY 2025, due to the market scale adjustment (MSA) increase applied across the hourly structure.
- Growth Driver: The 16.75% increase is driven more by a higher volume of hours (10.25%) and more employees (9.55%) than by the increase in individual pay rates (5.91%).
- Top Cost Center / Accounting Unit Drivers:
    - Chief Experience and Engagement Office Student Registration Interpreters remains the highest utilization accounting unit, increasing from approximately 74,800 hours in FY 2024 to approximately 92,300 hours in FY 2025.
    - ALL IN VIRGINIA - FAIRFAX[10] saw a significant jump, nearly doubling its hours, rising from approximately 25,600 to approximately 49,900.

[10] FCPS participates in the ALL In Virginia initiative, a statewide program designed to combat pandemic-related learning loss, declining academic performance, and chronic absenteeism. In FCPS, this state grant specifically funds high-impact, in-person tutoring for identified students in grades 3 through 8.

Chart 7 - Total Processed and Total Hours Worked for Hourly Bands 1-15

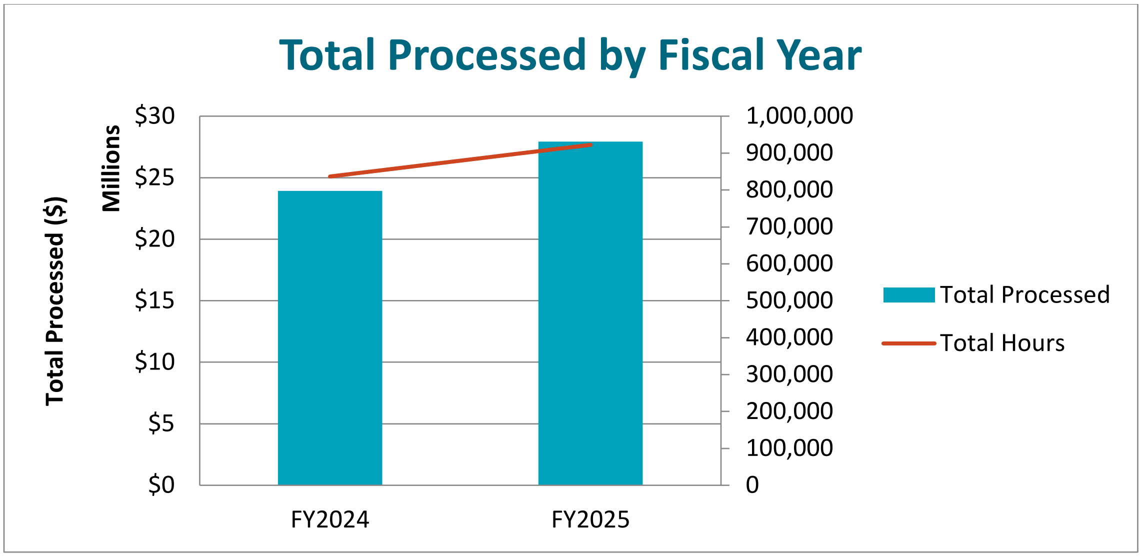
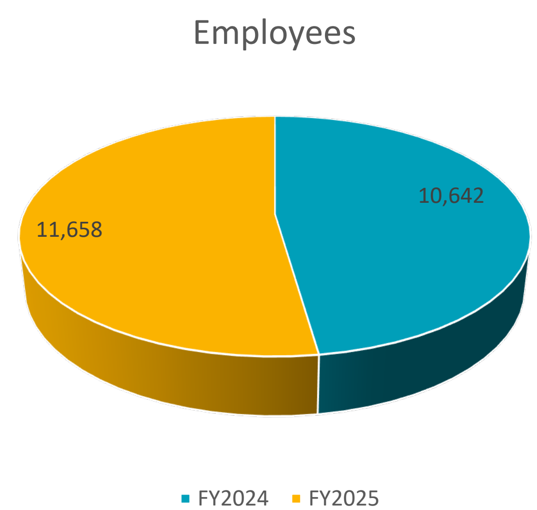


Chart 8 - Employee Count Hourly Bands 1-15



FCPS Homebound and Home-based employees	Metrics stayed steady in all key performance indicators, indicating similar activity between FY 2024 and FY 2025.

Table 7 - Homebound and Home-based Analysis Summary Metrics

Metric	FY 2024	FY 2025	% Change
Total Processed	$1,539,500	$1,529,737	-0.63%
Total Hours Worked	30,790	30,595	-0.63%
Employee Count	307	317	3.26%
Average Hourly Rate	$50.00	$50.00	0.00%

Chart 9 - Hourly Homebound and Home-based Total Processed and Total Hours

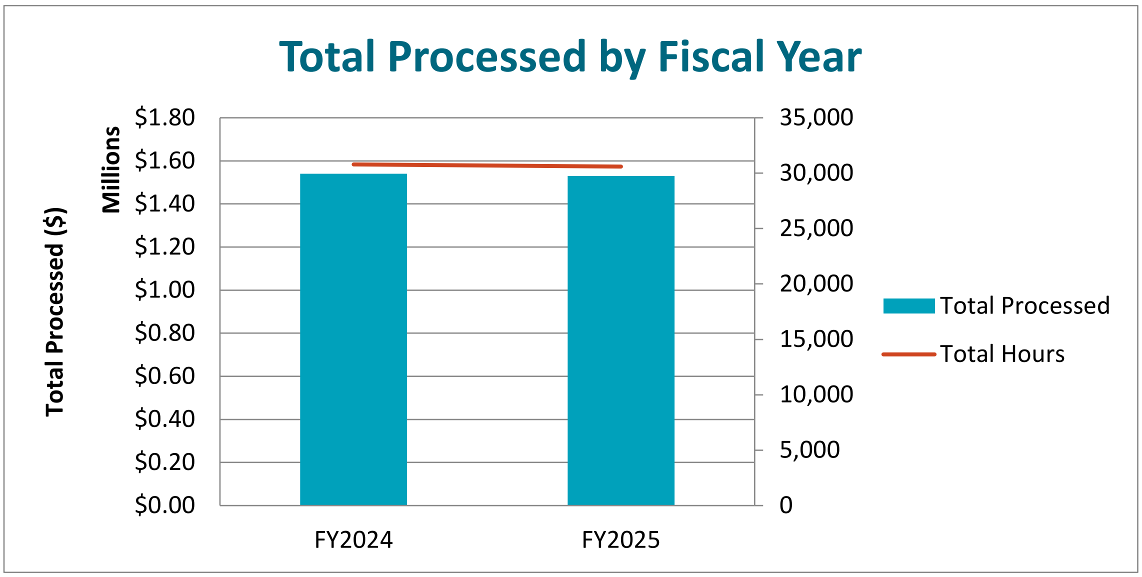
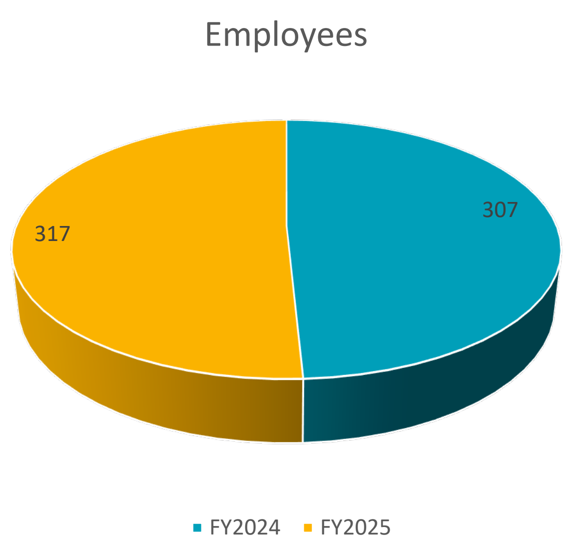


Chart 10 - Hourly Homebound and Home-based Employee Count



FCPS Stipends Analysis

The overall processed stipends increased in FY 2025, driven by a higher average per stipend amount.

Table 8 - Stipends Analysis Summary Metrics

Metric	FY 2024	FY 2025	Change (%)
Total Processed	$15,361,609	$17,564,432	+14.3%
Total Count of Processed Stipends Issued	17,923	17,030	-5.0%
Employee Count	8,433	8,757	+3.8%
Average Stipend Processed Amount	$857	$1,031	+20.3%

Total Stipend Comparison: Total processed increased by approximately **$2.2 million** (14.3%). While the total count of stipends processed decreased by 5%, the average payout per stipend rose by 20.3%, partially due to Market Scale Adjustments (MSA) for Notice 4650 Stipends and the introduction of higher-value stipend categories such as:

- **Theatre & Performing Arts**: Newly created stipend, such as "Theatre Musical Director".
- **Girls' Sports**: Growth was noted in "Wrestling, Girls' Head Coach" and "Wrestling, Girls Assistant Coach," reflecting increased support for these athletic programs.

Listing of new stipends that were added in FY 2025:

Table 9 - Listing of new stipends that were added in FY 2025

School Level	Description
High	Volleyball, Boys Head Coach
High	Volleyball, Boys Assistant Coach
High	Wrestling, Girls Assistant Coach
High	Wrestling, Girls' Head Coach
High	Theatre Musical Choreographer
High	Theatre Musical Pit Conductor
High	Theatre Musical Technical Director, High Schools
High	Theatre Musical Vocal Director

High	Theatre Musical Director
High	Theatre Play Technical Director, High Schools
High	Color Guard
High	Drumline
Middle	Theatre Musical Technical Director, Middle Schools

Chart 11 – Total Stipends Processed

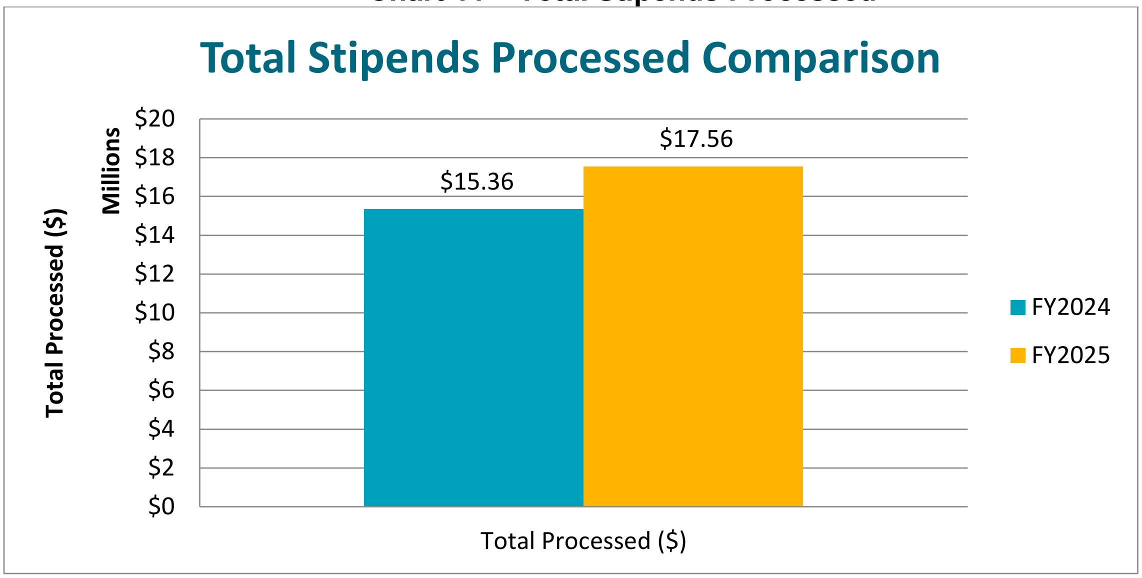
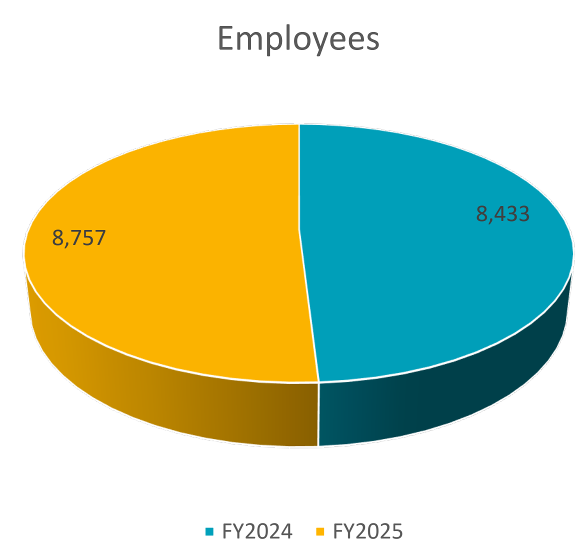
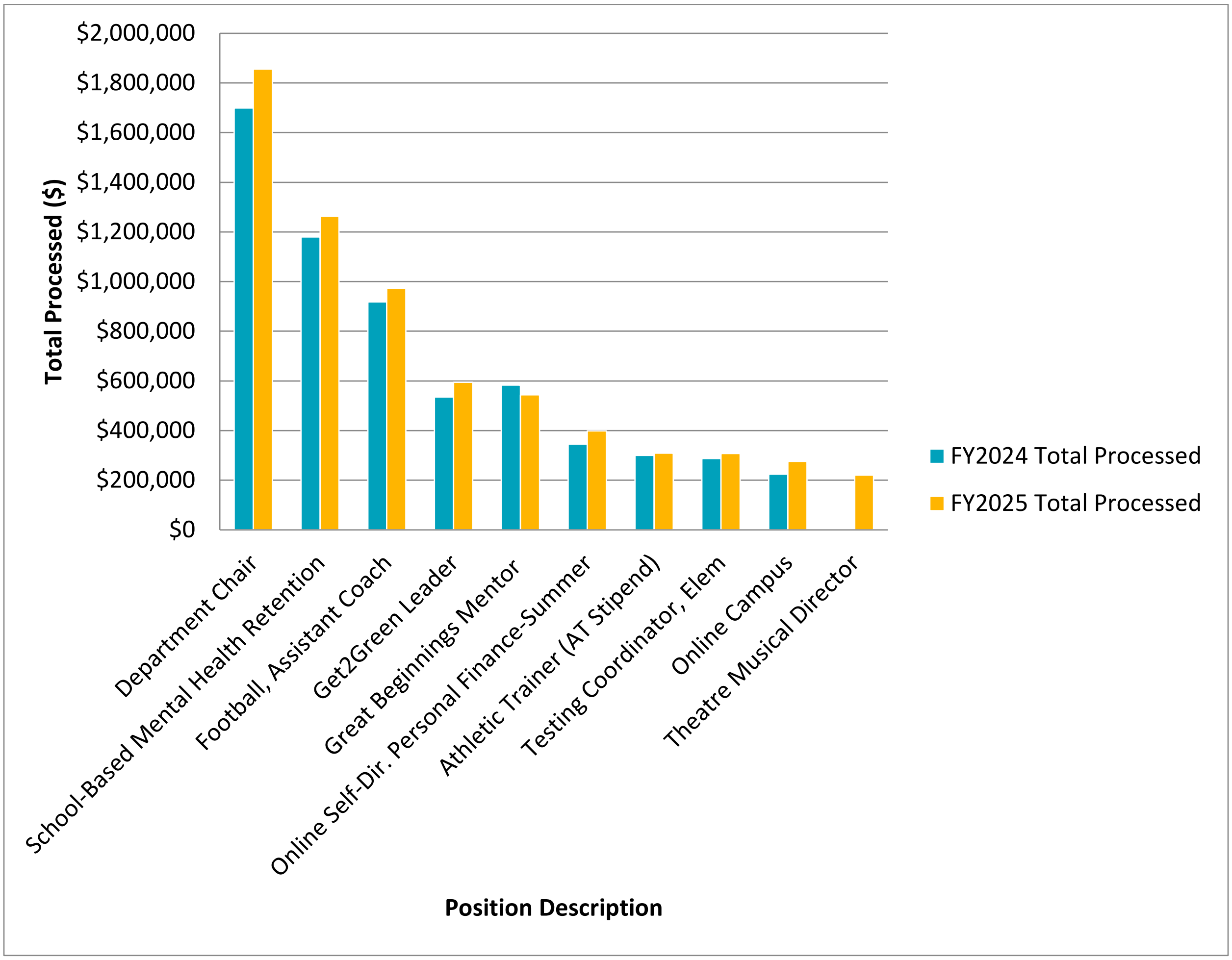


Chart 12 - Stipends Employee Count



The following chart shows the top 10 position descriptions processed for FY 2025:

Chart 13 - Stipends Top 10 Growth Categories (Position Descriptions)



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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.

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