



OFFICE OF AUDITOR GENERAL (OAG)

Audit Recommendation
Follow-Up as of July 31, 2026

Audit Recommendation Follow-up as of July 31, 2026

The following presents the **quarterly** status of audit recommendations since the last follow-up presented to the Audit Committee:

Item #	Fiscal Year	Report Number	Audit Title <i>(linked to final audit report)</i>	Report Issue Date	Total	Previously Closed	Closed this Period	Outstanding
1	2024	24-1001	Food and Nutrition Services	December 2023	3	1	1	1
2	2025	25-1001	Procurement Process	March 2025	7	3	0	4
3	2025	25-1003	Critical Process Review - Hiring	June 2025	15	12	0	3
4	2025	25-1004	Construction & Renovation Contracting Process	June 2025	10	7	2	1
5	2026	26-1003	Hourly Employee Structure and Stipends Audit	June 2026	9	0	1	8*
6	2026	26-13140	Business Process Audit – Annandale High School	March 2026	2	0	2	0
7	2026	26-13070	Business Process Audit - Marshall High School	June 2026	3	0	2	1*

*These recommendations were not due as of July 31, 2026.

Audit Recommendation Follow-up as of July 31, 2026 (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 <i>(linked to final audit report)</i>	Report Issue Date	Total	Previously Closed	Closed this Period	Outstanding
8	2026	26-13160	Business Process Audit - Lewis High School	June 2026	2	0	0	2*
9	2026	26-13230	Business Process Audit - Bryant High School	June 2026	1	0	0	1*
10	2026	26-13445	Business Process Audit - Waples Mill Elementary School	June 2026	4	0	0	4*
				Total	56	23	8	25

*These recommendations were not due as of July 31, 2026.

Item #1 – Food and Nutrition Services (FNS)

OAG verified and closed one recommendation related to **Benchmarking**. FNS has collected two years of data on performance and updates will be reported starting this school year based on the benchmarks.

The recommendation to **Update FNS Regulation** is in process.

Management Updates:

The FNS Employee Manual has been finalized to integrate new software processes and operational guidance from the recent Virginia Department of Education (VDOE) federal audit. The updated manual is available on FCPS internal website. Management has made updates to Regulation 5007 and currently awaiting approval.

Item #2 – Procurement Process

The following four recommendations are in process and were due December 2025:

Management Updates:

1. Revise Regulations to Align:

- Department of Information Technology (DIT) – The final draft revisions for Regulations 6410 and 6710 are pending DIT leadership review. The team encountered a real-world issue that was not addressed in the existing regulations. Revisions were made on Division Counsel's advice.
- Office of Procurement Services (OPS) – Revisions to Regulation 5012 and associated training materials are paused pending approved regulation changes and communications from DIT.

2. Clarify Vendor Review Requirements:

- DIT – Updated the public website describing the enhanced IT evaluation process based on data classification and risk-based evaluations. Communication to schools and departments regarding approval of non-digital vendors is in process.
- OPS – The office is collaborating with DIT to document vendor review requirements pending final approval of Regulation 6710.

3. Scope Vendor Review Processes, Implement Risk Management System, and Recognize Industry Leading Certifications:

- DIT – The department is modernizing security reviews by adopting industry accepted Higher Education Community Vendor Assessment Toolkit (HECVAT) and implementing AuditBoard (now Optro) for automated risk tracking, which went live in March 2026.
- OPS – Scenario-based guidance is in process for adoption by DIT and OPS, pending approval of DIT regulations.

Item #2 – Procurement Process (cont'd)

Management Updates:

4. Incorporate Key Performance Indicators (KPI):

- DIT – The department has established KPIs for vendor assessments including average time to complete high-risk reviews (8 business days), vendors risk-tiered (100%) and critical and high-risk vendors reviewed annually (100%).
- OPS – The office has analyzed existing Contract Request and Management System (CRAMS) data to establish baseline procurement metrics and launched focused training on timely request submissions.

Item #3 – Critical Process Review - Hiring

The following three recommendations are in process and were due as of July 31, 2026:

Management Updates:

- 1. Regularly Cleanse Instructional Pools:** Human Resources (HR) confirmed with BrassRing vendor that a batched approach to cleanse pools is not possible. HR has devised a process that will make candidates in older requisitions not visible to program managers. Moving forward starting this November, there will be an automated message sent to candidate after an initial period of time asking them if they remain interested in the position for which they applied. A trigger for negative responses (no longer interested) will move the candidates into an inactive status. The Recruitment Tech Specialist will manage the process.
- 2. Improve Candidate Communication:** The action for this recommendation is dependent upon the integration of automated messaging.
- 3. Implement Data Reporting Process:** HR continues to report KPIs through data dashboards and is continuing work to streamline the use of BrassRing as an applicant tracking system to bridge the MyPath Human Capital Management (HCM) system implementation. HR Core functions are set to be implemented within MyPath in January 2027. Recruitment functions are set to be implemented later in 2027. The MyPath team/project has been reconstituted and is under the direction of DIT.

Item #4 – Construction and Renovation Contracting Process

OAG verified and closed the following recommendations:

1. **Finalize the draft Design & Construction (D&C) construction procedures manual updates:**
The updated procedures encompass key process controls, including Field Construction Representatives walkthroughs, pay application review checklists, and contractor evaluation process.
2. **Establish and document both internal and external benchmarking and measurable Key Performance Indicators (KPI):** D&C is now tracking KPIs for:
 - Bid Spread- measuring the range between contractor bid prices. A tight price range indicates clear, complete construction documents.
 - Number of Bids Received- Tracks regional construction inflation, market capacity, market competitiveness, and contractor availability.
 - Advertisement to Bid- Time elapsed from project advertisement to bid submission (minimum 60 days per Virginia Public Procurement Act (VPPA) regulations).

One recommendation is in process and was due as of July 31, 2026:

Management Updates:

1. **Actively explore solutions for creating dynamic dashboards:** D&C is collaborating with a Functional Applications Specialist to create an interactive visual dashboard. This tool will pull data directly from KPI files to graphically track departmental performance. OAG has reviewed the initial mockup and will close this item when the dashboard proceeds as planned.

Item #5 – Hourly Employee and Stipends

OAG verified and closed the following recommendation:

1. **Talent Acquisition and Management (TAM) to establish a monitoring framework surrounding the HR-11 process:** Effective August 14, 2026, a revised hiring process will address recent audit findings ahead of upcoming MyPath automation upgrades. For any new hourly hiring request in TAM, the Business Operations Assistant will send a standard email to the hiring manager. The manager must reply confirming they reviewed pay band guidance, assigned the correct role, and ensured equitable placement. Upon receiving this confirmation, the assistant will process the request and upload the email to the Request to Hire in the employee's files as supporting documentation.

Of the eight remaining outstanding recommendations, none are due as of July 31, 2026.

Item #6-10 – Business Process Audits

Marshall High School – OAG verified and closed two recommendations:

1. Sufficient Documentation - Student Auto Sales – A mandatory pre-sale checklist has been implemented to ensure all required documentation is received prior to completing a vehicle sale. If a sales folder is incomplete, Student Auto Sales (SAS) personnel will contact the school to request missing items.

2. Student Auto Sales Pricing Protocols – Vehicle pricing will now be based on Kelley Blue Book (KBB) "Private Seller" values. If a final sale price falls below the KBB value, a written justification will be documented in the vehicle sales folder.

One recommendation is in process and not due as of July 31, 2026:

Management Updates:

1. Internal controls: Tracking of repair orders and vehicle usage – The action to ensure all fuel receipts are added to vehicle sales folders and documented on repair orders is closed. The action to standardize mileage tracking and monitor vehicle usage is outstanding and not due until August 31, 2026.

Item #6-10 – Business Process Audits (cont'd)

- **Annandale High School** – Two recommendations related to **Sufficient Documentation** and **Purchasing Process** are now closed. OAG reviewed two months, March and April 2026, of cash disbursement transactions and cash receipt, and found no exceptions.
- The recommendations related to Lewis High School, Bryant Alternative High School and Waples Mill Elementary School are not due as of July 31, 2026.

Next Steps

- OAG will continue to follow up on open items on a quarterly basis.
- Audit Recommendation Follow-Up as of October 31, 2026, is scheduled to present at the February 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.



