



FCPS Audit Report: 26-1004 Specific Contracts, Vendor Management Audit

October 2026

Prepared by
Office of Auditor General

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OAG Report Highlights

Specific Contracts, Vendor Management Audit

Scope Period: July 1, 2024 – December 31, 2025

What OAG Found

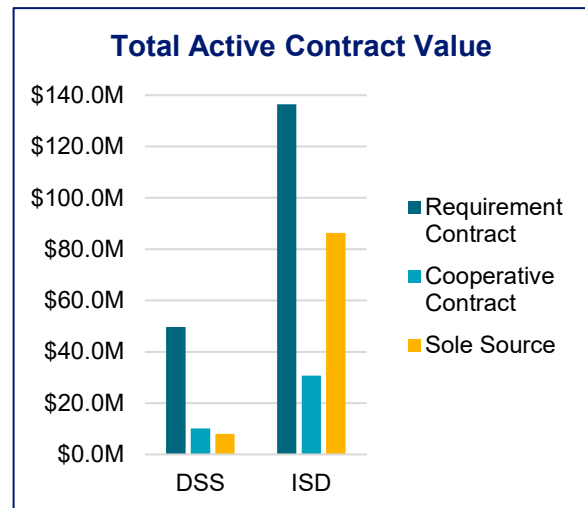
1. Invoice and Purchase Order Errors (Low risk): OAG identified \$3,256.51 in erroneous payments across four contracts. The errors included prices above contract rates; double and overlapping services; and duplicate charges for the same service period. There is not a documented control prescribed by departments that ensures improper payments are prevented and detected. Vendor invoices and purchase orders generated by requestors did not align with contract terms.
2. Annual Contractor Performance Assessment Reports (Low risk): Annual contractor performance assessment reports were not consistently completed in accordance with the Contract Administration Best Practice guidance. Best practices do not differentiate between requirements for annual assessments and renewal assessments, leading to department confusion on responsibilities. This reduces assurance that contractor performance is consistently monitored and documented throughout the contract term.

What OAG Recommends

1. Departments enhance procedures by requiring documented verification that purchase order and invoice amounts agree with pricing schedules; billed services do not include duplicate or overlapping charges; and invoices have not already been paid before payment is approved.
2. Office of Procurement Services (OPS) review the Contract Administration Best Practice guidance for clarity on the annual and renewal assessment requirements for program managers and departments, and that departments ensure that contractor performance assessment reports are completed annually in accordance with the Contract Administration Best Practice guidance.

Why is this important?

While OPS oversees the solicitation and award of contracts within Fairfax County Public Schools (FCPS), departments are responsible for monitoring the performance of their assigned contracts. This audit's objective was to evaluate user departments' controls over vendor management, specifically for the Department of Special Services (DSS) and the Instructional Services Department (ISD). DSS and ISD provide specialized educational services, instructional support and curriculum development that help students meet their individual learning needs and achieve academic success. As of December 2025, the two departments were responsible for approximately \$322 million in contracts that support these services.



Our findings highlight areas for improvement within the current control environment, while our recommendations focus on strengthening department controls to reduce the risk of erroneous payments, promote consistency in invoice review practices across departments, and encourage accountability through documenting performance monitoring.

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Executive Summary

Office of Auditor General (OAG) conducted a performance audit of Specific Contracts, Vendor Management in accordance with the Fiscal Year (FY) 2026 audit plan approved by the Fairfax County School Board.

Office of Procurement Services (OPS) is the central procurement office for Fairfax County Public Schools (FCPS). Departments are tasked with identifying needs, providing inputs during the solicitation and negotiation process, as well as monitoring the performance of the contracts. In FY 2025, OAG focused on the procurement process administered by the Office of Procurement Services. This audit focused on departmental controls over vendor monitoring for the Department of Special Services (DSS) and the Instructional Services Department (ISD).

The objective of this audit was to evaluate the user departments' controls to ensure accountability and monitoring of vendor performance and delivery of goods and services, with the expected outcomes. The audit covered contract administration processes and controls for DSS and ISD contracts that were active between July 1, 2024, and December 31, 2025. As of December 31, 2025, the total contract value for active contracts was approximately \$68 million for DSS and \$254 million for ISD.

As a result of this audit, OAG identified two low risk findings, which are summarized below. Management agrees with the findings and recommendations.

Finding 1 – Invoice and Purchase Order Errors (Low risk)

OAG identified \$3,256.51 in erroneous payments across four contracts. The errors included prices above contract rates; double and overlapping services; and duplicate charges for the same service period. The risk rating is low because the amount of erroneous payments is 0.03% of the total spending that was reviewed by OAG.

OAG recommends that departments enhance procedures by requiring documented verification that purchase order and invoice amounts agree with Pricing Schedules, billed services do not include duplicate or overlapping charges, and invoices have not already been paid before payment is approved.

Finding 2 – Annual Contractor Performance Assessment Reports (Low risk)

Annual contractor performance assessment reports were not consistently completed in accordance with best practices outlined in the Procurement Manual, reducing assurance that contractor performance is consistently monitored and documented throughout the contract term.

OAG recommends that OPS review the Contract Administration Best Practice guidance for clarity on the annual and renewal assessment requirements for program managers and departments, and that departments ensure that contractor performance assessment reports are completed annually in accordance with the Contract Administration Best Practice guidance.

We appreciate the consultation, cooperation, and courtesies extended to our staff by DSS, ISD, and OPS during this audit.

Background, Scope and Objectives, and Methodology

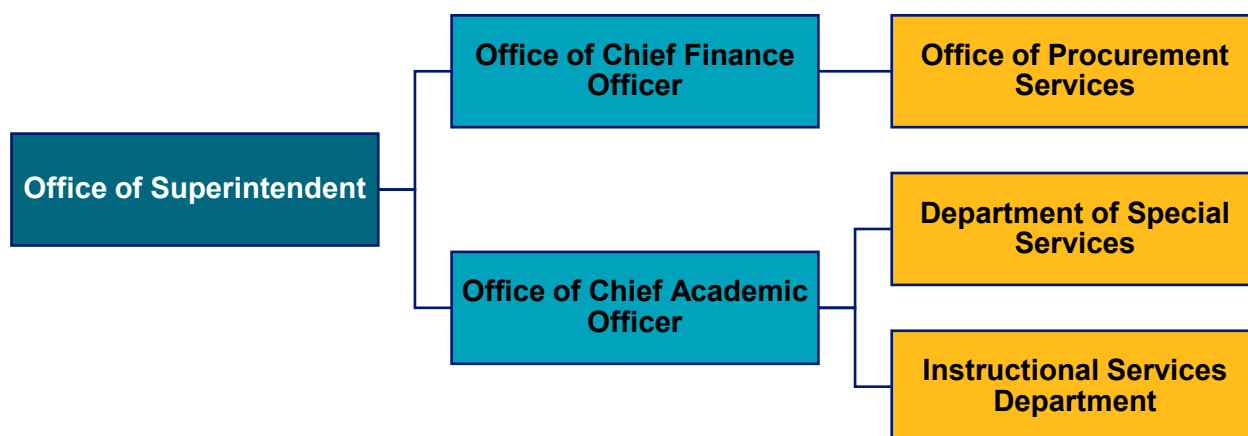
Background

Purchasing in Fairfax County Public Schools (FCPS) is driven by the Virginia Public Procurement Act (VPPA), which authorizes public bodies to adopt alternative policies and procedures for procurement consistent with the VPPA¹. Those alternative procedures for FCPS are set forth in the Fairfax County Purchasing Resolution by the Fairfax County Department of Procurement and Material Management (DPMM), adopted by FCPS on an annual basis. Per the resolution, FCPS has delegated purchasing authority from the Fairfax County Government, which is executed by the Office of Procurement Services (OPS). The primary directive driving purchasing procedures within FCPS is Regulation 5012, Purchasing Goods and Non-Professional Services Using Appropriated and Nonappropriated Funds. Additional required purchasing procedures for schools and departments, such as identifying needs, providing inputs during the solicitation and negotiation process, and monitoring the performance of vendors, are documented in the Procurement Manual.

In Fiscal Year (FY) 2025, OAG conducted an audit focused on the procurement process administered by OPS. The focus of this audit was on the departments that are tasked with monitoring the performance of the contracts in which they are assigned.

Organization

The three organizations in the scope for this audit were the Office of Procurement Services, the Department of Special Services, and Instructional Services Department.



¹ Va. Code § 2.2-4300 *et seq.*

Office of
Procurement
Services (OPS)

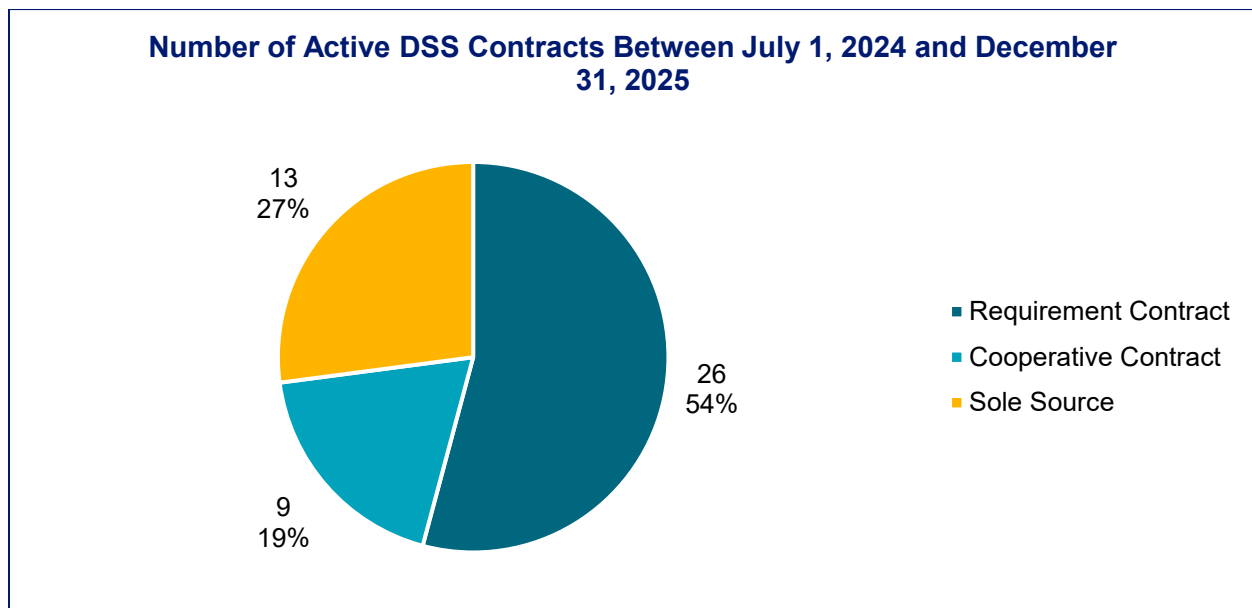
OPS is organized under the Office of Chief Finance Officer. The mission of OPS is to show good stewardship of taxpayer dollars and follow best practices in the purchase of goods and services, excluding construction. Under the guidance of the director, OPS establishes the procedures that all schools and offices must follow when procuring goods and services using appropriated and non-appropriated funding. The office's team of buyers help schools and offices with finding and interpreting contracts, and placing and managing orders. The team of contract specialists help schools and offices in procuring and administering contracts for goods and services.

Department of
Special Services
(DSS)

Organized under the Office of Chief Academic Officer, the mission of DSS is to provide a planned program of instructional, psychological, social, behavioral, and related services to help schools meet the unique needs of identified students and their families. DSS provides a network of support to staff, students, and families that eliminates obstacles, facilitates instruction, and enables students to succeed within the learning environment. DSS is led by an assistant superintendent, who oversees the following offices:

- Intervention and Prevention Services
- Operations and Strategic Planning
- Special Education Instruction
- Special Education Procedural Support

DSS owns 48 contracts with a total value of approximately \$68 million. The graph below illustrates the composition of the types of contracts assigned to the department.

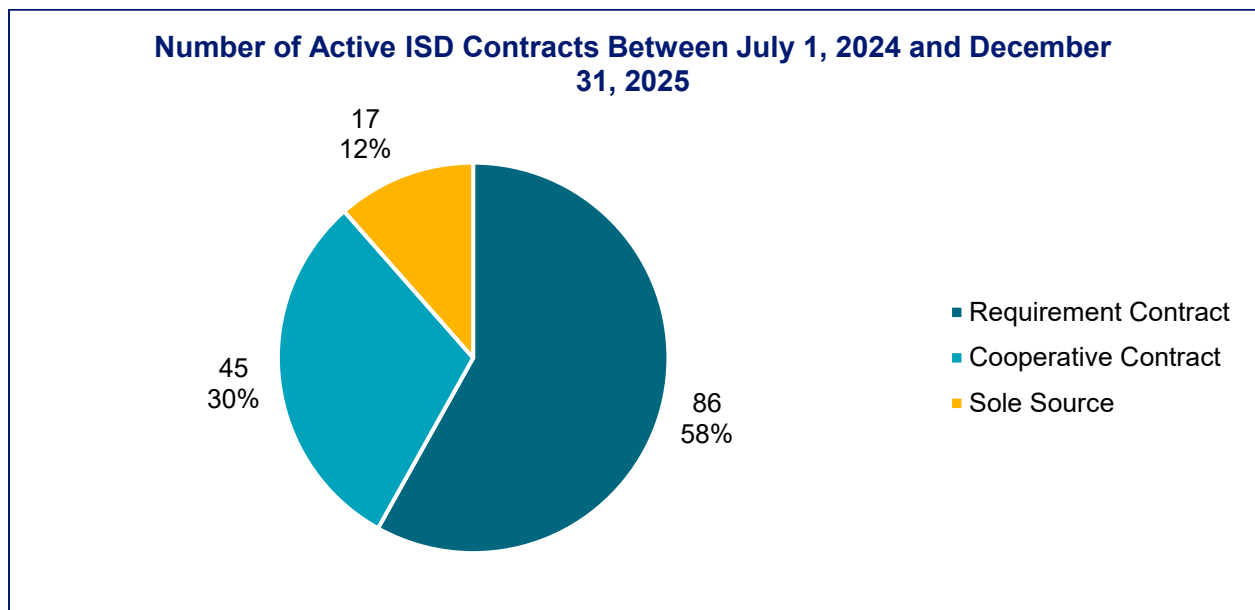


Instructional Services Department (ISD)

Also organized under the Office of Chief Academic Officer, the mission of ISD is to drive student achievement by leading and guiding teaching and learning across the division. ISD uses current research-based best practices to develop curriculum and guide personalized instruction that enables all students to reach their full potential and be successful and productive global citizens. The offices overseen by the assistant superintendent for ISD include:

- Curriculum and Instruction – Academic Content
- Curriculum and Instruction – Cross Curricular
- Counseling, College, and Career Readiness
- Early Childhood Curriculum and Grants Management
- Multilingual Learner Services
- Operations, Strategic Planning, and Communications

ISD owns 148 contracts with a total value of approximately \$254 million. The graph below illustrates the composition of the types of contracts assigned to the department.



Methods of Procurement

OPS oversees the following main types of procurements:

Requirement Contract

Requirement contracts are awarded through either an Invitation for Bid (IFB) or a Request for Proposal (RFP).

IFBs are used for well-defined goods or services valued at \$200,000 or more, awarded to the lowest responsive, responsible bidder.

RFPs are used for goods or services valued at \$200,000 or more (\$80,000 for professional services) when best value, rather than price

alone, is the primary consideration. Proposals are evaluated using weighted criteria, negotiations may occur, and awards are made to the vendor offering the best value.

Cooperative Contract

Cooperative procurement allows two or more public entities to combine purchasing requirements to leverage volume pricing, improve efficiency, and reduce administrative costs. It also enables eligible public entities to “ride” or “piggyback” on competitively awarded contracts under the same terms and pricing.

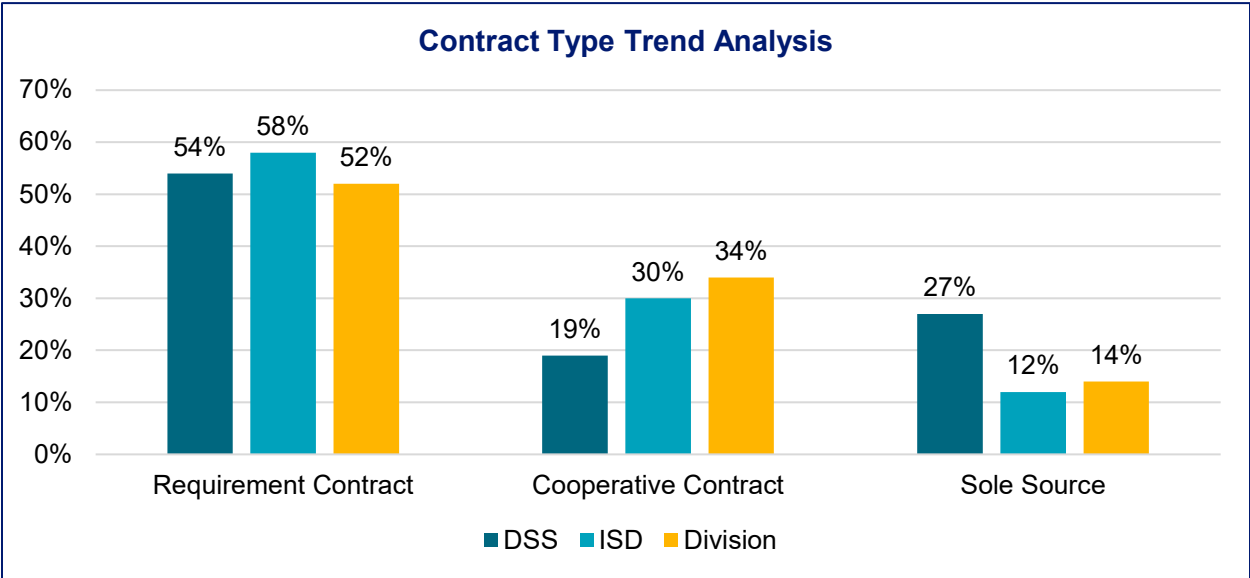
OPS also awards contracts through the Association of Educational Purchasing Agencies (AEPA), a multi-state cooperative of educational service agencies. As the lead agency for Virginia, FCPS helps make competitively awarded contracts available statewide while reducing the administrative burden of conducting separate solicitations.

Sole Source

Sole source contracts require approval of a written determination that only one source is practicably available for the required good or service. The written determination shall clearly identify the services to be procured, the vendor selected, date of the contract award, and the basis for the sole source determination.

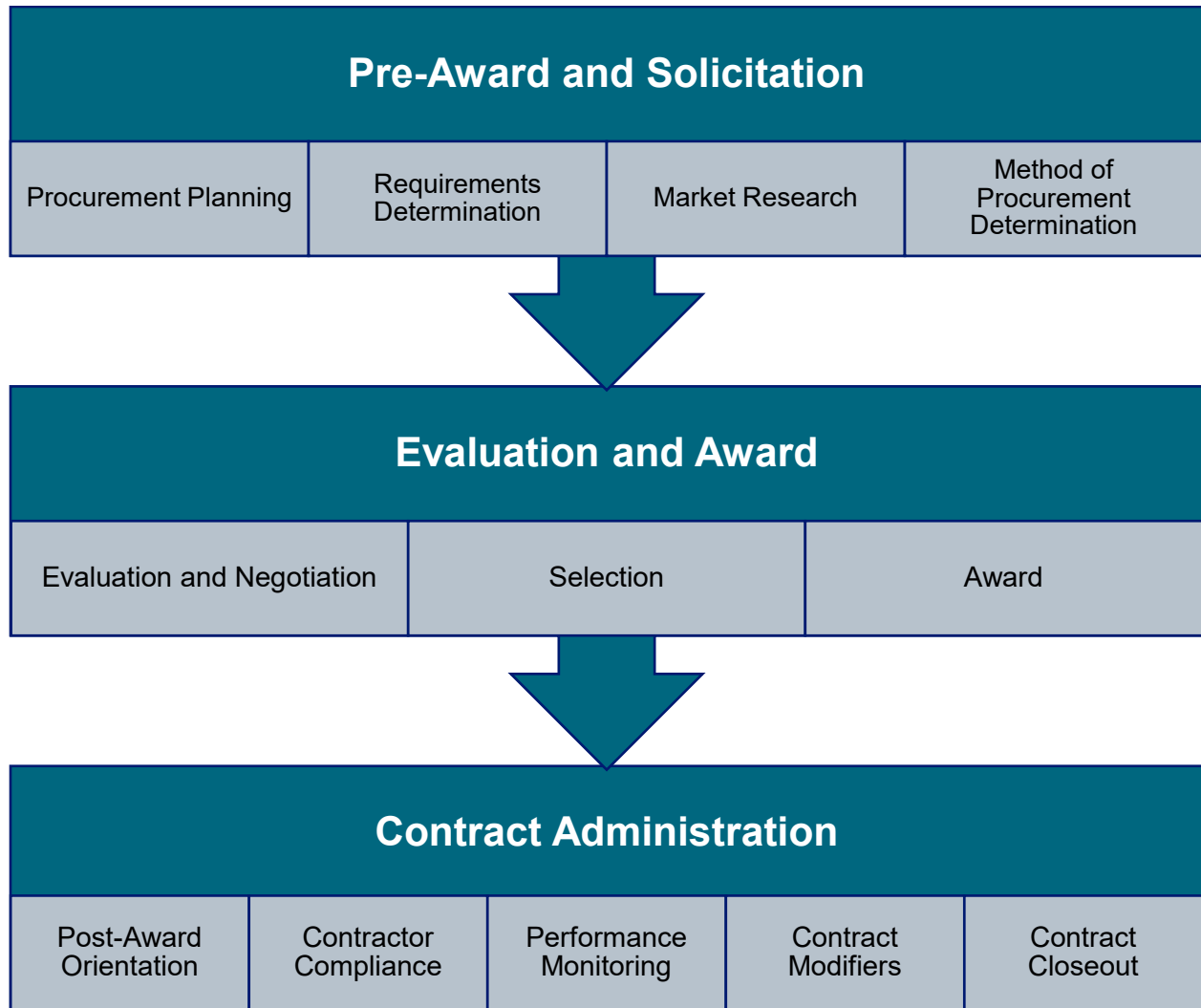
Contract Type Trend Analysis

The graph below compares the types of contracts utilized by DSS and ISD to the division as a whole. DSS and ISD used competitive procurement types such as RFP and IFB at a similar rate as the rest of the division. Compared with the division, DSS used cooperative contracts at a lower rate, while using sole source contracts at a higher rate.



Procurement Cycle

The procurement cycle is defined in the Fairfax County Purchasing Resolution. OPS has shared responsibility and oversight of these activities and provides guidance to schools or departments that are responsible for these activities. The procurement cycle consists of the following three phases as outlined in Regulation 5012, Purchasing Goods and Non-Professional Services Using Appropriated and Nonappropriated Funds:



Contract Administration

In alignment with this audit's sole objective, this engagement focused on the Contract Administration phase of the procurement cycle, as this phase includes the key components involved in monitoring vendor performance and delivery of goods and services. Per the Contract Administration Best Practice guidance from the Procurement Manual, contract administration consists of post-award orientation, contractor compliance, performance monitoring, contract modifiers, and contract closeout.

The best practice guidance outlines specific activities for each component. Program managers follow these best practices to ensure that contracts are administered appropriately and effectively. The activities consist of the following:



Post-Award Orientation (Kick-off)

- Kick-off meeting including OPS.
- Discuss deliverables, quality control, performance monitoring, change orders, special provisions, disputes and resolution, billing, and payment procedures.
- Identify and discuss roles and responsibilities.
- Agree upon communication between program manager and contractor.



Contractor Compliance

- Recurrent follow-up and progress monitoring meetings.
- Ensure products and services meet or exceed contract requirements.
- Ensure contractor remains on schedule, and handle late deliverables in accordance with liquidated damages clause (if any).
- Document final results and note any sub-par performance.



Performance Monitoring

- Compare measured performance to established standards.
- Complete annual contractor performance assessment reports.
- Contract OPS to issue corrective action plan for nonperformance.
- Handle disputes or disagreements in accordance with contract alternative dispute resolution provision.



Contract Modifiers

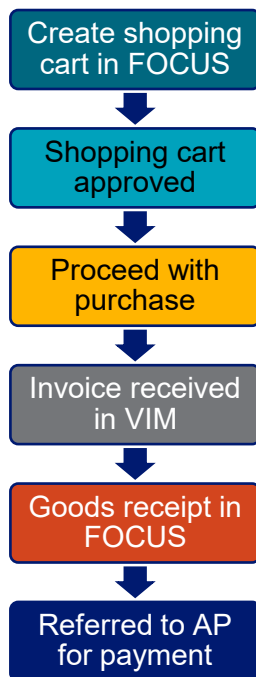
- Ensure change orders are handled in line with contract terms.
- Ensure contract changes are within scope (i.e., no "scope creep").
- Contract changes beyond scope are treated as new procurements.
- Required signatures are obtained for all change orders.



Contract Closeout

- Verify contract deliverables have been received, reviewed, and accepted.
- Verify all change orders and modifications have been signed and processed.
- Verify payment of all vouchers and invoices.
- Certify that the contractor satisfied all subcontractor/supplier payments.
- Verify settlement of all claims and disputes.
- Prepare the final closeout checklist.

Purchasing Process



When purchasing against a pre-existing contract in FCPS, a purchase order must first be generated before funds can be authorized to be spent, no matter the source of the funds or the dollar amount. For appropriated purchases that exceed \$10,000, requestors must first create a shopping cart in the Fairfax County Unified System (FOCUS)². Once the cart is approved, a purchase order is generated. After the purchase order has been approved, requestors may proceed with purchasing the goods or services from the contracted vendor.

All FOCUS purchase orders have instructions that vendors should email invoices to the same FCPS Invoices email address. Once invoices are sent to that email address, they are automatically routed to the Vendor Invoice Management System (VIM).

VIM uses Optical Character recognition (OCR) to read invoices and route them to the staff member(s) who wrote the purchase orders in VIM. Staff members then post the goods receipt to confirm that the goods or services ordered were delivered. By following these steps, staff members complete the three-way matching of purchase orders, receiving of goods or services, and invoices. After completing the three-way match, the requestor refers invoices to Accounts Payable (AP), indicating that it is okay to pay and concluding the purchase.

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 the user departments' controls to ensure accountability and monitoring of vendor performance and delivery of goods and services, with the expected outcomes.

The audit covered contract administration processes and controls for DSS and ISD contracts that were active at any time between July 1, 2024, and December 31, 2025.

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.

² FOCUS is the Enterprise Resource Planning (ERP) system used by Fairfax County Government and FCPS to support financial, procurement, and human resource business functions.

Methodology

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

- a) Reviewed applicable laws, rules, regulations, and FCPS policies, regulations, and procedures.
- b) Obtained an understanding of performance monitoring procedures through walkthroughs.
- c) Reviewed and considered the Institute of Internal Auditors (IIA) Third Party Topical Requirements.
- d) Reviewed select contracts.
- e) Reviewed and assessed key monitoring processes and control design to ensure effectiveness in managing vendors.
- f) Tested controls related to purchase orders and invoices.

Sample Selection

OAG used risk-based, nonstatistical sampling to select contracts and judgmental sampling to select purchase orders. Accordingly, the results do not represent the entire population of contracts or purchase orders that were not reviewed.

Department Contract Review

To test the effectiveness of vendor management processes, OAG scored contracts assigned to DSS and ISD that were active at any time during the scope period of July 1, 2024, through December 31, 2025. Scoring was based on contract value, procurement type, scope of services, and utilization. After scoring, OAG selected 27 contracts for review. See Appendix I for a summary of the sample contracts.

Risk Score	Contract Population	Population Total Contract Value	Contract Sample	Sample Total Contract Value
Critical Risk	12	\$96,828,605	12	\$96,828,605
High Risk	85	\$191,869,049	10	\$20,173,445
Low Risk	98	\$32,493,023	5	\$1,631,650
Total	195	\$321,190,677	27	\$118,633,700

Purchase Order Review

OAG judgmentally selected a purchase order for each contract that was executed during the scope period to ensure that invoices and purchase orders agreed to contract terms, and that goods and services were certified as delivered. In total, OAG reviewed documentation for \$9,320,549 in purchase orders.

Vendor Performance Monitoring Procedures

OAG reviewed documentation for contractor performance evaluations conducted annually and during contract renewal for all 27 sample contracts. OAG also inspected contract closeout documentation for sample contracts that expired during the scope period.

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.

As a result of this audit, OAG identified two low risk findings, which are detailed below.

Finding 1 – Invoice and Purchase Order Errors

Risk Rating	Low – <i>Controls are in place, but the level of compliance varies.</i>
Condition	During the audit, OAG selected a sample of 27 specific contracts within DSS and ISD, reviewing supporting documentation for \$9,320,549 in purchase orders (PO). OAG found that contract monitoring was generally adequate during our review. However, OAG noted instances in four sampled contracts totaling \$3,256.51 in which items or services were purchased at prices that exceeded pricing schedules; invoices included double or overlapping billing for services provided; or payments were made twice for the same service. a. A PO requested by the Title I Office for one sampled contract owned by ISD included three items billed at \$1,275 each, while the Pricing Schedule in the Acceptance Agreement specified a price of \$1,200 per item, resulting in \$225 in excess payments. The office reached out to the vendor with the discrepancy and a refund has been processed. b. Another PO for a second sampled contract owned by DSS included two invoices in which four total hours of services were billed at \$87 per hour, while the Pricing Schedule in the Acceptance Agreement specified a rate of \$80 per hour, resulting in \$28 in excess payments. The department that owns the contract confirmed that the \$87 per hour rate was incorrectly applied. c. A PO for a third sampled contract owned by DSS included invoices reflecting three instances in which a service provider billed for services at the same location on the same date. In another instance, the service provider billed for services at two different locations where the service times overlapped by 2.5 hours. In total, OAG identified approximately 13.25 hours of double or overlapping billing totaling \$1,298.50. d. A PO for a fourth sampled contract owned by DSS included two invoices that appeared to bill for the same service for the same service period and for the same amount. FCPS paid both invoices, totaling \$1,705.01 each. DSS confirmed that an erroneous payment occurred, and took steps to void the check and reverse the transaction in FOCUS.
Criteria	Contracts are awarded in accordance with the Acceptance Agreement and Pricing Schedule. Per contract terms, no alterations in the terms of the contract shall be valid or binding upon the County unless made in writing and signed by the Purchasing Agent or his or her authorized agent. No payment shall be made to the contractor for any extra material or services, or of any greater amount of money than stipulated to be paid in the contract, unless some changes in or additions to the contract requiring additional outlay by the contractor

shall first have been expressly authorized and ordered in writing by contract amendment or otherwise furnished by the Purchasing Agent.

According to the Government Accountability Office's (GAO) Standards for Internal Control in the Federal Government, also known as the Green Book:

- **10.03** Management designs appropriate types of control activities for the entity's internal control system, including the entity's information technology, by considering all aspects of its internal control components, relevant business processes, and operating environment.
- **10.04** 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 postpayment 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.
- **12.02** Management establishes control activities by documenting in policies what is expected and in procedures specified actions that implement policies, to mitigate risks to achieving the entity's objectives to acceptable levels.

Cause

Vendor invoices and purchase orders generated by requestors may not align with contract terms. Invoice reviewers manually inspect invoices when ensuring that the price of goods on invoices and POs matches the prices in the contract or Pricing Schedule. Currently, there is not a documented control prescribed by departments that ensures that improper payments are prevented and detected.

Effect

OAG identified **\$3,256.51** in payments associated with invoices that included charges exceeding contract pricing schedules, double or overlapping billing for services provided, and duplicate payments for the same service. This amounts to 0.03% of the total spending OAG reviewed.

Recommendation

OAG recommends that departments enhance procedures by requiring documented verification that purchase order and invoice amounts agree with Pricing Schedules, billed services do not include duplicate or overlapping charges, and invoices have not already been paid before payment is approved.

Management Response

DSS and ISD concur with the audit observation that the quoted and invoiced amounts align with the contract pricing schedules. To strengthen internal controls, we will reinforce procedures during our

professional development sessions so that staff at both entry and verification levels cross-check pricing against the contract prior to submission of FOCUS orders.

Planned Action

Upon identifying the price discrepancy, the Title I office contacted the vendor to resolve the issue, and a refund is currently being processed. For the DSS payments sampled, the purchase orders (POs) agreed to the contract pricing schedules; however, there is an opportunity to strengthen internal controls over DSS invoice verification procedures. To help ensure invoices received for payment are properly validated prior to submission for payment processing, DSS will provide program contacts responsible for invoice review with a reminder checklist detailing the steps an approver must take to validate each invoice. Specifically, prior to submitting an invoice for payment processing, the approvers are required to confirm the following:

1. Billed rate agrees to the purchase order (PO) and the executed contract pricing schedule
2. Number of hours billed
3. Extended cost (Rate x Hours Billed) is accurately reflected on the invoice
4. Discounts (if applicable, anticipated discounts or offsetting credits are reflected)
5. Dates of services – No overlap or duplication
6. Location(s) of services – No overlap or duplication
7. Service provider – No overlap or duplication
8. Services provided align with the services FCPS ordered
9. Client (e.g., student) that received the services aligns with what FCPS ordered
10. All student specific data is redacted from the vendor invoice

No student data will be entered as an attachment in FOCUS or VIM so the approval signature and date on the invoice (redacted, if needed) will serve as the support that proper payment validation has occurred and the invoice is “Approved to Pay.” The Invoice Verification Checklist will be provided to program contacts by September 30, 2026.

Finding 2 – Annual Contractor Performance Assessment Reports

Risk Rating	Low – <i>Issues identified are less significant, but opportunities exist that could enhance operations.</i>
Condition	OAG found that contract monitoring was generally adequate, but departments did not consistently complete annual contractor performance assessment reports to document contractor performance monitoring during the scope period of the audit. OAG confirmed that assessments were completed for all contracts renewed during the scope period. However, DSS did not document the completion of any annual contractor assessments reports.
Criteria	According to the Green Book: • 12.02 Management establishes control activities by documenting in policies what is expected and in procedures specified actions that implement policies, to mitigate risks to achieving the entity's objectives to acceptable levels. • 12.05 Management reviews policies, procedures, and related control activities on a periodic and ongoing basis for continued relevance and effectiveness in achieving the entity's objectives or mitigating related risks. • 16.04 Management monitors the internal control system through ongoing monitoring and separate evaluations. Ongoing monitoring is built into the entity's operations, performed continually, and responsive to change. Separate evaluations are performed periodically and may provide feedback on the effectiveness of ongoing monitoring. • 16.09 Management evaluates and documents the results of ongoing monitoring and separate evaluations to identify internal control issues. Regulation 5012, Purchasing Goods and Non-Professional Services Using Appropriated and Nonappropriated Funds, states, "Program Managers are responsible for ensuring that contract administration activities are performed in accordance with the Chapter 8 - Contract Administration Best Practices, found in the virtual Procurement Manual." Per the guidance, program managers will follow the best practices to ensure that contracts are administered appropriately and effectively. The best practices for performance monitoring includes program managers completing annual contractor performance assessment reports to document contractor performance. The Vendor Evaluation - Renewal Form provided in the best practice guidance is a sample form for how evaluators document the vendor's performance during

	the past contract year. According to the instructions on the sample form, the assessment is forwarded to the designated contract specialist.
Cause	Performance monitoring is the responsibility of departments in which contracts are assigned. Performance monitoring activities may involve ongoing meetings and interactions with vendors, analyzing reports provided by vendors, comparing expected performance to actual performance, and other hard or soft deliverables. OAG's understanding is that the current practice for contract owners is to complete an assessment report at the end of the contract term prior to renewal. Per OPS, contract specialists do not require that departments submit annual contractor performance assessment reports to validate that vendor performance monitoring is being performed. However, the guidance and sample form provided in the Contract Administration Best Practice document does not differentiate between requirements for annual assessments and renewal assessments, and appears to suggest that forms should be provided to contract specialists for review.
Effect	Completing annual assessments allows contract owners to reflect on the results of ongoing performance monitoring throughout the year and document emerging issues for contract specialists before they escalate. Evaluating the results of the ongoing monitoring allows management to be sure that monitoring controls are effective. Without documented performance assessments, management has reduced assurance that contractor performance is consistently monitored and documented throughout the contract term.
Recommendation	OAG recommends that OPS review the Contract Administration Best Practice guidance for clarity on the annual and renewal assessment requirements for program managers and departments, and that departments ensure that contractor performance assessment reports are completed annually in accordance with the Contract Administration Best Practice guidance.
Management Response	DSS and ISD concur and note to follow the updated Contract Administration Best Practice guidance. OPS will review and update the Contract Administration Best Practice to clarify expectations related to vendor performance monitoring.
Planned Action	OPS will update the Contract Administration Best Practice by October 1, 2026. DSS will implement annual vendor performance evaluations beginning January 2027, covering the vendor performance period January 1, 2026, through December 31, 2026.

Appendix – Sample Contracts

Sample ID	Procurement Type	Contract Status as of December 2025	Risk Score	Total Contract Value ³
1	Sole Source Contract	Expired	Critical	\$1,600,000
2	Sole Source Contract	Active	Critical	\$1,125,000
3	Sole Source Contract	Active	Critical	\$10,000,000
4	Sole Source Contract	Active	Critical	\$33,900,000
5	Sole Source Contract	Active	Critical	\$2,300,000
6	Cooperative Contract	Active	Critical	\$3,000,000
7	Cooperative Contract	Active	Critical	\$1,955,000
8	Sole Source Contract	Active	Critical	\$35,000,000
9	Cooperative Contract	Active	Critical	\$1,718,000
10	Cooperative Contract	Active	Critical	\$4,346,000
11	Cooperative Contract	Active	Critical	\$1,384,000
12	Sole Source Contract	Active	Critical	\$500,000
13	Cooperative Contract	Active	High	\$2,036,000
14	Requirement Contract	Active	High	\$1,418,000
15	Requirement Contract	Active	High	\$1,350,000
16	Cooperative Contract	Active	High	\$300,000
17	Requirement Contract	Active	High	\$2,075,000
18	Requirement Contract	Active	High	\$895,000
19	Sole Source Contract	Active	High	\$875,000
20	Requirement Contract	Active	High	\$255,000
21	Requirement Contract	Active	High	\$1,500,000
22	Requirement Contract	Active	High	\$9,470,000
23	Cooperative Contract	Active	Low	\$150,000
24	Requirement Contract	Active	Low	\$727,000
25	Cooperative Contract	Active	Low	\$575,000
26	Requirement Contract	Active	Low	\$150,000
27	Requirement Contract	Active	Low	\$30,000

³ Contract values are rounded to the nearest \$1,000.

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

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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)

