



Fairfax County Public Schools
Office of Auditor General
Fiscal Year 2021
Risk Assessment and Audit Plan

Approved by School Board

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Introduction

The objectives of the Office of Auditor General's (OAG) fiscal year 2021 (FY21) audit plan are:

- To accomplish OAG's mission, which is to independently determine whether the existing processes for Fairfax County Public Schools' (FCPS) are adequately designed, operating in an efficient, effective manner, and fully accountable to the Fairfax County citizens, and
- To promote FCPS achievement of its strategic goals, particularly in the area of resource stewardship.

Annually, OAG conducts an independent risk assessment which considers the financial, operational, and reputational risks faced by FCPS. OAG develops its annual audit plan based upon the risk assessment results. The FY21 audit plan includes audits, non-audit services, and other duties.

The risk assessment and annual audit plan prioritize areas by evaluating risks associated with each area. The risk factors used to assess each area include:

- Financial impact
- Potential operational risks driven by:
 - Internal controls and compliance requirements
 - Past audits
 - Inputs received from the School Board, Audit Committee, FCPS leadership, and employees
 - Relevant risks faced by other public school systems
- Opportunity for improvement

In addition to the risk factors listed above, OAG evaluates the timing implications of each area being considered for an audit. If an audit area is in the process of implementing significant changes in operations, either in response to prior concerns or as part of an internal restructuring, OAG will adjust the timing of the audit.

Per the risk assessment, audit areas are categorized into three audit priorities as follows:

Priorities	OAG Activities
Primary	To be completed in FY21
Secondary	To be considered between FY22 and FY24
Long-Term	To be considered subsequent to FY24

Occasionally, unforeseen circumstances may prevent the completion of primary audit priorities. An audit area may experience significant turnover or operational changes that make conducting an internal audit impractical at that time. It is also possible that external entities select to audit an area before OAG completes the audit. Rather than duplicate efforts of the external entities, that specific audit area will be replaced by one from secondary audit priorities. The process for approving and executing audits from secondary audit priorities will follow the same requirements per the recommendations by the Audit Committee, in accordance with Policy 1105, Auditor General Authority. Specifically, *"The Auditor General shall submit annually to the Audit Committee a work plan for the coming fiscal year which is to be presented for approval by the School Board. The plan serves as a guide and proposed changes to the plan shall be approved by the Audit Committee."*

Annually, all audit topics will be reassessed into the three categories described above. During this time, new topics may be added, and existing audit topics may be removed or modified based upon the annual risk assessment results.

Detailed Procedures Performed

OAG prepared the FY21 risk assessment by performing the following qualitative and quantitative procedures:

1. Identification of audit topics

1. Examined the FCPS organization and identified the audit universe (i.e. potential audit topics within each department/office).
2. Shortlisted the audit universe into 34 potential audit topics through the following procedures:
 - Reviewed OAG's prior annual audit plan (i.e. FY20) and incorporated those audit topics which were listed as secondary and long-term priorities (i.e. audits to be considered between FY21 and FY24, and thereafter).
 - Acquired information throughout the year from sources such as FCPS training events, regular School Board meetings, School Board Committee meetings/work sessions, media reports, and discussions with FCPS internal stakeholders.
 - Performed a benchmarking exercise to understand the risk assessment and audit plan methodology adopted by other school districts' internal audit department.
 - Evaluated the results of the audits that OAG conducted during prior years, along with results of any external audits completed. This information helped to evaluate which areas were in need of an internal audit and determine the timing of when an audit should be performed.
3. Re-evaluated risk conditions as a result of the dramatic changes to school and central office operations caused by the COVID-19 pandemic. OAG identified and elevated the importance of a business continuity plan audit and enhanced continuous monitoring processes for FCPS.

2. Prioritization of audit topics

1. Interviewed 54 FCPS employees, represented by 18 FCPS Leadership Team (LT) members and 36 others (mainly directors, coordinators, and principals) to gauge their sense of risks and obtain feedback on specific areas being considered for audit or areas they consider need to be audited. These interviews assisted our risk analysis and helped determine timing considerations of audit areas.

2. Solicited feedback from School Board and Audit Committee members on potential audit topics. OAG received feedback from 12 of 14 members, comprised of 12 School Board members and 2 Audit Committee citizen members.
3. Examined available financial and benchmarking data to assess the financial and non-financial impact of the audit topics. For benchmarking data, OAG reviewed a total of 29 internal audit departments (or equivalent).
4. Utilized the information obtained in the above procedures to evaluate each audit area against a variety of risk factors including financial, reputational, and operational risks, frequency of audits, and prior audit issues. OAG categorized the 34 audit topics into the following audit priorities (See **Appendix I**):
 - Primary – 4
 - Secondary – 16
 - Long-term – 13
 - Other OAG duties – 1

Primary audit priorities represent the most relevant and highest risk areas¹ within FCPS during FY21, with the available OAG staffing resources. The detailed analysis of the primary audit priorities is presented under “FY21 Annual Audit Plan” section below.

5. Identified business continuity plan as a primary audit topic for FY21 because of the COVID-19 pandemic.
6. Categorized the following audit topic as secondary instead of primary even though 10 or more counts of interest were received from FCPS LT and other employees, School Board and Audit Committee members. The rationale for such categorization is included below:
 - Community Use: This audit topic received 10 counts of interest. OAG listed it as secondary priority due to: (1) a relatively low financial risk to FCPS (per FY20 approved program budget – revenue of approximately \$3.5M and expenditure of approximately \$2.3M); and (2) OAG audit staff resources.

3. Determination of FY21 Audit Plan

Created the detailed FY21 OAG Operational Plan (See **Appendix II**). The plan is proposed with the assumption that FCPS schools and office operating status will return to normal as of July 1, 2020. Adjustments may be necessary, pending the operating status of FCPS schools and offices.

¹ While not considered high risk, Local School Activity Funds Financial Audit is required in accordance with the Code of Virginia (8VAC20-240-40), and therefore is included in the OAG audit plan.

FY21 Audit Plan

In accordance with School Board Policy 1105, OAG's mission is to independently determine whether the ongoing processes for controlling fiscal and administrative operations and performance throughout FCPS are adequately designed, functioning in an efficient, effective manner, and fully accountable to the citizens of Fairfax County. OAG provides audit services to the School Board of FCPS.

In defining the types of audits, OAG follows Government Auditing Standards:

	Definition*	FY21 OAG Proposed Audits
Performance Audits	To provide objective analysis, findings, and conclusions to assist management and those charged with governance and oversight with, among other things, improving program performance and operations, reducing costs, facilitating decision making by parties responsible for overseeing or initiating corrective action, and contributing to public accountability.	(1) Construction Contract Management, (2) Procurement and Contract Management, (5) Fidelity of Implementation of School Board Actions, (6) Hiring and Onboarding Practices, and (7) Business Continuity Plan
Financial Audits	To provide an independent assessment of whether an entity's reported financial information is presented fairly, in all material respects, in accordance with recognized criteria.	(3) & (8) Local School Activity Funds

* Source: Government Auditing Standards - 2018 Revision

In addition to the audits listed above, OAG will serve as the project liaison to oversee (4) Comprehensive Program Review of FCPS' Special Education Services, which is a non-audit service.

OAG also elevated the importance of continuous monitoring in this audit plan. Continuous monitoring can be utilized to further enhance OAG's understanding of the risk profile of areas within FCPS and add a surprise component to the audit plan.

The following table summarizes the key metrics of the five FY21 primary priorities:

Audit Topic Ref (Appendix I)	FY21 Primary Priorities	Internal Stakeholders	Audit Topic Identified Through Benchmarking Y (Yes) or N (No)	Financial Indicators and Other information	Level of Interest (Number of Counts)		
					FCPS employees*	School Board & Audit Committee citizen members	Grand Total
6	Comprehensive Program Review of FCPS' Special Education Services	Department of Special Services, Department of Instructional Services, and Schools	N	Per the FY20 Approved Budget, for special education, the average cost per pupil is \$26,041 and average cost per service is \$15,061. Comparatively, the average cost per pupil for general education is \$13,478.	8	6	14
10	Fidelity of Implementation of School Board Actions	School Board Office and Superintendent Office	N	Not Applicable	7	8	15
16	Hiring and Onboarding Practices	Department of Human Resources, and Office of Professional Learning and Family Engagement	Y	New employees hired in FY18: 3,373 and FY19: 2,390 (Teachers, operational, school-based administrators).	15	2	17
19	Local School Activity Fund (Required Annually)	Department of Financial Services and Schools	Y	\$23.2M - FY19 Local School Activity Fund balance	-	-	-
NA	Business Continuity Plan	Chief Operating Office Deputy Superintendent Office	Y - This is an emerging audit topic because of COVID-19 pandemic	Not Applicable	Not Applicable - This topic came after the risk assessment interviews		

* OAG interviewed 18 LT members and 36 non-LT members whom are directors, coordinators, or principals.

The above table does not include the three carryforward audits from the FY20 audit plan, namely *Construction Contract Management*, *Procurement and Contract Management*, and *Local School Activity Fund Audit for Year Ended June 30, 2020*.

The following narratives are listed in chronological order in accordance with OAG's FY21 Operational Plan (**Appendix II**). The narratives include background information, key metrics, risk considerations, and preliminary audit or review objectives.

1. Construction Contract Management

Performance Audit - Carried Over from FY20 Audit Plan

Construction is defined as new school construction, capacity enhancement and school renovations according to the FCPS FY2020-2024 Capital Improvement Plan. Bond funds are used to finance capital improvement projects for FCPS. During FY18, FCPS incurred total expenditures of approximately \$162M in construction projects. Construction procurement and monitoring are managed by the Facilities and Transportation Services Department.

Areas of potential risk are ineffective procurement practices and insufficient construction contract monitoring.

Preliminary audit objectives are to review the contracts solicitation process; review selected construction contracts related to the relevant procurement process; evaluate vendor compliance with contract terms and conditions; and confirm that contract management policies and procedures are being followed. The remainder of this performance audit is estimated to take approximately two months to complete.

2. Procurement and Contract Management

Performance Audit - Carried Over from FY20 Audit Plan

During FY18, FCPS incurred \$735M expenditures by vendors (excluding expenditures with Facilities and Transportation Services). FCPS utilized different methods of procurement including small purchase, open market, competitive sealed bidding, competitive negotiation, sole source, and emergency (according to Regulation 5012 Purchasing Goods and Services Using Appropriated and Nonappropriated Funds Section VII – Methods of Procurement).

Areas of potential risk are ineffective procurement practices and insufficient contract monitoring. The purpose of the audit is to evaluate if there is adequate management control framework in place with respect to governance and internal control to effectively support contracting and procurement activities; and determine compliance with Virginia Public Procurement Act, Fairfax County Purchasing Resolution, and FCPS Policies and Regulations.

The focus of this audit will be on sole source contracts or amendments executed after June 1, 2019². OAG may also select contracts and amendments of other procurement types. The remainder of this performance audit is estimated to take approximately two months to complete.

3. Local School Activity Funds for Year ending June 30, 2020

Financial Audit - Carried Over from FY20 Audit Plan

In accordance with the Code of Virginia (8VAC20-240-40), all Local School Activity Funds (i.e. including all the approximate 200 FCPS sites) shall be audited annually no later than the

² The current version of Regulation 5012, Purchasing Goods and Non-Professional Services Using Appropriated and Nonappropriated Funds, became effective, May 10, 2019.

end of the following fiscal year. These financial audits require verification that local school financials and year-end (i.e. June 30) cash reporting are not materially misstated. In addition, OAG reviews selected revenue and expenditure transactions, including purchases made using nonappropriated procurement cards, to ensure that transactions are processed according to the applicable FCPS policies, regulations, or guidance. The final division-wide report is expected to be presented to the Audit Committee in October 2020.

4. Comprehensive Program Review of FCPS' Special Education Services

Non-audit service

The Individuals with Disabilities Education Act (IDEA) requires local education agencies, such as FCPS, to provide students with disabilities a free appropriate public education, including special education and related services according to each student's Individualized Education Program (IEP). The purpose of an IEP is to provide a plan to help a student meet individual outcomes or goals beyond his or her current skills. According to the FY20 Approved Budget, for special education, the average cost per pupil is \$26,041 and average cost per service is \$15,061. Comparatively, the average cost per pupil for general education is \$13,478.

In December 2019, there was a School Board forum topic which requested OAG to amend the annual audit plan to address ongoing concerns related to IEP compliance, inclusion, professional development, and reporting. In May 2020, FCPS issued a Request for Proposal to solicit proposals for the provision of a comprehensive review of FCPS' special education services. OAG will serve as the project liaison for this review.

Primary objectives of this comprehensive review are (a) to evaluate the design, structure, and established processes of educational services offered by FCPS in meeting the needs of students with disabilities, and the degree of fidelity of implementation of special education services at schools, as well as the continuous monitoring of the effectiveness of the processes; (b) to evaluate the adequacy of human capital resources assigned to special education students, the qualification of the staff, and the level of professional development received by them; (c) to analyze to what degree implementation of special education services at schools aligns with evidence-based practices; and (d) to evaluate the effectiveness of communication strategies to keep stakeholders informed about services for students with disabilities.

In serving as the project liaison, OAG will provide oversight and ensure that the required tasks are completed in a timely manner; help identify the key point of contacts within FCPS; monitor completion and delivery of key milestones and timeline; coordinate regular status update meetings; be informed of any requests related to this comprehensive review; be informed of any anticipated challenges and potential delays to meet the established timeline; and be informed of any potential staff changes and responsible to review resumes of the replacement candidates. This comprehensive review is estimated to take approximately two years to complete, with annual reporting to the School Board.

5. Fidelity of Implementation of School Board Actions

Performance Audit

The Fairfax County School Board is charged by the statutes of Virginia and the regulations of the Virginia Board of Education to operate the public schools of Fairfax County by setting general school policy and establishing guidelines that will ensure the proper administration of

FCPS programs. It is thus critical to ensure actions approved by the School Board are implemented in a timely manner by FCPS management. For the purpose of this audit, School Board actions are defined as: (i) motions and amendments approved by majority vote at regular School Board meetings, (ii) outcomes agreed to by consensus at School Board forums, and (iii) next steps, agreed to by consensus at School Board work sessions. This audit will not include implementation of or responses to individual School Board member requests to the Superintendent and the staff.

Areas of potential risk are inadequate tracking and inconsistent implementation of approved School Board actions. This may lead to FCPS operating in an inefficient manner and not being fully accountable to the Fairfax County citizens.

The preliminary audit objectives are to review and evaluate the processes used by FCPS management to track, respond to, and implement School Board approved actions; to identify opportunities to improve existing process; and to determine the costs and resources to track, respond to, and implement School Board approved actions.

This performance audit is estimated to take approximately five months to complete.

6. Hiring and Onboarding Practices

Performance Audit

FCPS hired approximately 3,400 new employees in FY18 and approximately 2,400 new employees in FY19. A well-established hiring and onboarding process is critical to the success of these new employees and to FCPS accomplishing its mission. In the context of this audit, onboarding is defined as the process of (a) Human Resources onboarding, and (b) initial content supports provided to FCPS new hires.

FCPS's Human Resources Department, through the Talent Acquisition and Management office, is dedicated to selecting and hiring an outstanding and diverse workforce committed to fostering educational excellence. This includes handling the recruitment and hiring for each FCPS position. Together with the Human Resources Department, the Office of Professional Learning and Family Engagement, along with offices and schools, provide onboarding content for new hires.

Areas of potential risk are ineffective hiring controls and practices, and insufficient onboarding preparation provided to new hires.

Preliminary audit objectives are to evaluate hiring policies and procedures of new employees and review for consistent adherence at schools and central offices; to test for non-existing employees; to evaluate the effectiveness and efficiency of the onboarding process; to determine if current process ensures new hires and the respective schools or offices maintained necessary information and documentation. This performance audit is estimated to take approximately five months to complete.

7. Business Continuity Plan

Performance Audit

A comprehensive business continuity plan provides a roadmap for continuance and/or restoration of mission-critical functions during and after a disaster, such as a fire, flood, tornado

or even a disease epidemic. Being able to continue critical business functions while responding to a major disaster, and subsequently being able to return to normal operations efficiently and cohesively, is a critical success factor for all organizations. An effective continuity plan is vital as it allows program managers to proactively plan responses to different scenarios, in advance of the actual incident(s), rather than simply reacting to the event. In order for the continuity plan to be successful, its development, implementation, and execution must be adequately planned and receive frequent attention and support from management.

Areas of potential risk include confusion among employees; lack of long-term planning; lack of unity; inconsistent messaging from leadership; and ineffective practices and monitoring of critical operations.

Preliminary audit objectives are to evaluate the existence of a division-wide business continuity plan; determine if the plan defines mission critical operations, offices, and responsibilities within each FCPS department (Financial Services, Facilities & Transportation, Information Technology, Instructional Services, Human Resources, and Special Services); evaluate the reasonableness of the plan; and confirm that the plan has been reviewed, updated, and tested periodically to ensure feasibility of implementation. This performance audit is estimated to take approximately five to six months to complete.

8. Local School Activity Funds for Year ending June 30, 2021

Financial Audit

Please refer to **(3) Local School Activity Funds Audit for Year ending June 30, 2020** for scope of work. The final division-wide report is expected to be presented to the School Board Audit Committee in October 2021.

9. Continuous Monitoring

OAG will further pursue continuous monitoring on school based and non-school based financial and non-financial data. Utilizing technology-based audit techniques to analyze patterns and trends, and select and test transactions, these methods will enable our office to further understand risks and identify exceptions in a timely and efficient manner. Technology-based resources allow users to import an infinite amount of records and execute audit specific commands to search for duplicates, detect gaps in numeric sequences, group data by categories, and filter numerous rows and columns of data in seconds.

10. Other OAG Duties

In addition to all of the above, OAG will perform the following activities during FY21:

- a) **Mid-Year and Annual Audit Reports** – OAG produces a mid-year and an annual report. These reports summarize OAG's mission and charter, accomplishments, and upcoming projects for the School Board.
- b) **Recommendation Follow-Up** – OAG performs follow-up reviews to determine if timely corrective actions have been put in place to address the weaknesses identified during performance audits. OAG also performs follow-up on moderate or high-risk findings for Business Process Audits.

- c) **Business Process Audits** – Business Process Audits will be performed on an ad-hoc basis depending on the results of the Continuous Monitoring; departures in Principals or Finance Technician/Administrative Assistants; additions in management/staff; or situations as deemed necessary. Areas of potential risk are controls may not be in place or followed; and questionable transactions not timely identified. The focus of these audits is to evaluate the effectiveness of office processes and compliance with applicable regulations and policies; determine if controls are adequate and functioning as intended; and determine if transactions are reasonable and do not appear to be fraudulent.
- d) **Continuous Enhancement of Audit Software** – OAG began implementing an audit management software, Pentana, in FY19. This highly customizable software allows OAG to systematically record audit planning, fieldwork, findings, and recommendations, as well improving OAG's ability to perform accurate analysis of past audit trends and follow up on outstanding audit findings. OAG will continue to refine and enhance Pentana throughout FY21.
- e) **FCPS Fraud, Waste and Abuse Inquiry** – OAG administers the FCPS Fraud, Waste, and Abuse hotline and receives inquiry via the internalaudit@fcps.edu email account, direct mails and walk-ins. OAG supports the internal review of the received information, through collaboration with Department of Human Resources and Division Counsel, in accordance with FCPS Regulation 1410.
- f) **OAG Staff Professional Development** - Government Auditing Standards require that staff performing work under the standards maintain their professional competence through continuing professional education (CPE). Staff should complete, every two years, at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audit entity operates. Staff who are involved in any amount of planning, directing, or reporting on assignments, and those who charge 20 percent or more of their time to these assignments should also obtain at least an additional 56 hours of CPE (for a total of 80 hours every two years) to enhance audit professional proficiency. Staff holding professional certifications are required to obtain an average of 40 CPE hours per year to maintain their certification status. Qualifying CPE hours cannot be obtained through FCPS provided programs. All staff must obtain their required CPE for the current calendar year prior to December.
- g) **Preparation of FY22 Risk Assessment** – A formal risk assessment is the primary tool auditors use to establish primary, secondary, and long-term priorities and develop an annual audit plan. The assessment process evaluates each area against a variety of risk factors including financial implication, likelihood of errors, frequency of audits, prior audit issues, complexity, and turnover. The result is a combination of qualitative and quantitative data that assists in the prioritization of audit topics.
- h) **Outreach Initiatives** – During FY21, OAG will prioritize outreach to both FCPS employees and Fairfax County community members through both existing and emerging channels, including a social media pilot where OAG will collaborate with School Board members and FCPS Office of Communication and Community Relations (OCCR).

Appendix I – Audit Priorities

#	Potential Audit Topics	Level of Interest (Number of Counts)				FY21 Audit Priorities		
		FCPS employees ³	School Board & Audit Committee	Grand Total		Primary (FY21)	Secondary (FY22 - FY24)	Long Term (After FY24)
1	Budget Process	1	4	5			1	
2 ⁴	Business Process Audits (BPA)	5	0	5				
3	Career and Technical Education (CTE)	5	0	5			1	
4	Cash Accounts for Gate Receipts	1	0	1				1
5	Community Use	7	3	10			1	
6	Comprehensive Program Review of FCPS' Special Education Services	8	6	14		1		
7	Conflict of Interest	7	1	8			1	
8	Employee Evaluation Process	6	3	9			1	
9	Employee Separation Process	4	3	7			1	
10	Fidelity of Implementation of School Board Actions	7	8	15		1		
11	Financial Controls	1	2	3				1
12	Food and Nutrition Services (FNS)	1	1	2				1
13	Foundation for Applied Technical Education (FATE)	1	0	1				1
14	Fundraising Activities	4	2	6			1	

³ OAG interviewed 18 Leadership Team (LT) members and 36 non-LT members whom are mainly directors, coordinators, or principals.

⁴ OAG will continue to perform Business Process Audits (BPA) on an ad-hoc basis. BPA is now considered as part of **10. Other OAG Duties**.

Appendix I - Audit Priorities (Continued)

#	Potential Audit Topics	Level of Interest (Number of Counts)				FY21 Audit Priorities		
		FCPS employees*	School Board & Audit Committee	Grand Total		Primary (FY21)	Secondary (FY22 - FY24)	Long Term (After FY24)
15	Healthcare	4	0	4			1	
16	Hiring and Onboarding Practices	15	2	17		1		
17	IT Efficiency (i.e. General Computer Controls, Security and Continuity & Disaster Recovery)	3	1	4			1	
18	IT Inventory Management	3	1	4			1	
19	Local School Activity Fund (Required Annually)	0	0	0		1		
20	Office of Civil Rights (OCR) Reporting Requirements	4	0	4				1
21	Overtime Use	8	0	8			1	
22	Pension Liability Analysis/Retirement Benefits	0	2	2			1	
23	Procurement Cards Oversight and Process (Centralized)	3	1	4			1	

Appendix I – Audit Priorities (Continued)

#	Potential Audit Topics	Level of Interest (Number of Counts)				FY21 Audit Priorities		
		FCPS employees*	School Board & Audit Committee	Grand Total		Primary (FY21)	Secondary (FY22 - FY24)	Long Term (After FY24)
24	School Board/Leadership & Administration	3	2	5				1
25	School Construction Activities (Bonds)	2	1	3				1
26	School Support Organizations (e.g. PTA and Booster Clubs)	3	2	5				1
27	Short -Term and Long-Term Disability	6	0	6			1	
28	Specific Contracts	3	0	3			1	
29	Transportation	0	1	1			1	
30	Travel: Local and Non-local	2	2	4				1
31	Unrecorded Receivables (For example: Non-Resident Tuition, High/Middle School fees)	1	0	1				1
32	Warehouse Inventory Management	1	2	3				1
33	Policy and Regulation Management	1	3	4				1
34	Leasing of Facility Buildings	0	1	1				1
Grand Total		120	54	174		4	16	13

Appendix II – FY21 OAG Operational Plan

	2020						2021					
	<u>Jul</u>	<u>Aug</u>	<u>Sept</u>	<u>Oct</u>	<u>Nov</u>	<u>Dec</u>	<u>Jan</u>	<u>Feb</u>	<u>Mar</u>	<u>Apr</u>	<u>May</u>	<u>Jun</u>
1. Construction Contract Management Audit	Exe		Rpt									
2. Procurement and Contract Management Audit	Exe		Rpt									
3. Local School Activity Funds Audit - June 30, 2020	Exe			Rpt								
4. Comprehensive Program Review of FCPS' Special Education Services												
5. Fidelity of Implementation of School Board Actions Audit												
6. Hiring and Onboarding Practices Audit												
7. Business Continuity Plan Audit												
8. Local School Activity Funds Audit - June 30, 2021					Ongoing							
9. Continuous Monitoring	Ongoing											
10. Other OAG Duties	Ongoing											
	The planning, execution (Exe), and reporting (Rpt) timeline will be included once the detailed scoping is completed.											

Engagements vary in hours and variables affecting completion, include management availability, data mining, number of accessible systems, objectives and scope, extent of risk factors, type of audit, other on-going audits, and non-audit services and projects. Refer to **Appendix III** for OAG Internal Audit Process.

Appendix III – OAG Internal Audit Process

