

Fairfax County Public Schools
Office of Auditor General
Fiscal Year 2027
Risk Assessment and Audit Plan

For School Board Meeting

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Introduction

The objectives of the Office of Auditor General's (OAG) fiscal year 2027 (FY27) audit plan are:

- To accomplish OAG's mission, which is to independently determine whether the existing organizational processes within Fairfax County Public Schools' (FCPS) are adequately designed, operating in an efficient, effective manner, and fully accountable to Fairfax County citizens, and
- To promote achievement of FCPS strategic goals and pillars, particularly surrounding Culture of Equity, Excellence, & Accountability.

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 FY27 audit plan includes performance audits, as defined by the Government Auditing Standards, and other duties. The risk assessment and annual audit plan prioritize areas by evaluating the associated risks. The risk factors used to assess the audit areas include:

- Financial impact
- Potential operational risks determined by:
    - Internal controls
    - Compliance requirements
    - Past audits
    - Inquiries received through the fraud, waste, and abuse hotline
    - Inputs received from the Fairfax County School Board, Audit Committee, FCPS leadership, and employees
    - Audits performed at other public-school systems or local governments
- 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 its operations, either in response to prior concerns or as part of an internal restructuring, OAG will defer performing an audit.

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

Priorities	**OAG Activities**
Primary	To be completed in FY27
Secondary	To be considered between FY28 and FY30
Long-Term	To be considered after FY30

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 external entities (for example, federal or state government) may elect to audit an area before OAG completes the audit. Rather than duplicating those efforts, that specific audit area will be replaced by one from the list of 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."

All audit topics will be re-assessed annually and placed 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 risk assessment results.

Detailed Procedures Performed

OAG prepared the FY27 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). This process included reviewing FCPS' statements on Beliefs, Mission and Vision and Strategic Plan 2023-30. The Strategic Plan outlines five goals, each with corresponding equity commitments and measures, and is built upon four supporting pillars. The School Board has also established Executive Limitations to ensure these goals are met, and OAG reviewed the Executive Limitations list and monitoring reports.

2. Narrowed the audit universe into 32 potential topics through the following procedures:

    - Acquired information throughout the year from sources such as regular School Board meetings, School Board Committee meetings/work sessions, media reports, FCPS training events, and discussions with FCPS internal stakeholders.

    - Performed a benchmarking exercise to understand and compare the risk assessment and audit plan methodology adopted by internal audit departments of other school districts or local governments to that of OAG.

    - Evaluated the results of the audits and reviews that OAG conducted in prior years, along with results of any external audits completed. This information helped to identify which areas needed an internal audit and to determine their urgency.

    - Considered new topics obtained through interviews and surveys conducted with School Board and Audit Committee members and FCPS employees, including Leadership Team.

    Re-evaluated risk conditions because of recent changes to school and central office operations, or emerging challenges.

2. Prioritization of Audit Topics

1. Examined available financial and benchmarking data to assess the financial and non-financial impact of the audit topics. For benchmarking data, OAG reviewed 24 audit plans, focusing on internal audit departments (or equivalent) in the K-12 industry.

2. Solicited feedback, via 31 interviews and 85 surveys[1], from FCPS employees, including Leadership Team (LT), directors, senior managers, and school-based administrators, to gauge their sense of the current risk landscape and obtain feedback on specific areas being considered for audit, or other suggested audit subjects. This feedback informed our risk analysis as well as timing considerations of the various audit areas.

3. Evaluated the potential audit topics regarding a variety of risk factors including financial, reputational, and operational risks, frequency of audits, and prior audit issues. OAG proposed to the School Board and Audit Committee members the audit plan through the Google form or via interviews. Twelve responses were received from 10 out of 11 School Board members and two Audit Committee community members.

   The primary audit topics were supported by the majority of School Board and Audit Committee community members. The results[2] are presented in the table below:

Audit Topic Ref	Audit Topic	Interest to set topic as Primary
1	Athletic Programs: Funds and Booster Organizations	9
10	Fundraising Activities	9
26	FY27 Specific Contracts, Vendor Management	8
8	Continuous Background and Professional Verification	7
28	Student Transfer Process	4
5	Capital Improvement Projects (CIP)	3
6	Career and Technical Education Programs (CTE) - Controls, Systems and Processes	2
13	IT AI Governance	2
24	Retirement Benefits	2
25	School Support Organizations (e.g. Parent Teacher Association (PTA) and Booster Organizations)	2
9	Freedom of Information Act (FOIA) & Federal Educational Rights and Privacy Act (FERPA) Process	1
14	IT Cybersecurity	1
27	Student Enrollment/Registration	1
29	Trade Analysis	1
30	Transportation	1

[1] The survey request went out to 235 FCPS employees. 85 responses were received back.

[2] Business Process Audits (OAG suggested) and Local School Activity Fund (required by legislation) are not included to prioritize, as they are topics which OAG deemed necessary to conduct every year.

Based upon this feedback, OAG categorized the 32 potential audit topics into the following priorities (See **Appendix I**):

- Primary – 6*
- Secondary – 13
- Long-term – 13

* Primary includes the primary topics listed on **Appendix I** and continuous monitoring. They represent the most relevant and highest audit risk areas[3] for OAG to focus during FY27. The detailed analysis of the primary audit priorities is presented under the "FY27 Annual Audit Plan" section below.

4. Below are topics with more interests that did not rise to the primary topic considerations in FY27:

   - **Student Transfer Process and CIP**: The audit risk related to student transfer process and CIP will likely be impacted after the implementation of the 2025/2026 boundary work. Considering the limitation of OAG resources, it will be more effective for OAG to audit the "Student Transfer Process" and CIP in FY28 or after, so that there is an opportunity for the revised boundary to operate, and OAG could review the impact on the student transfer process and CIP process.

   - **IT AI Governance:** OAG recognizes the critical importance of IT infrastructure and information systems controls for the achievement of FCPS mission. OAG has reviewed different IT processes in the last three years including FY23 IT Cybersecurity Audit, FY24 IT Systems Access Audit and FY25 Procurement Process Audit (including relevant Information Technology processes). Management is currently in the process of implementing AI tools across FCPS. OAG will consider this audit topic for FY28. During FY27, OAG proposes to review Vendor Management of Department of Information Technology (DIT)'s contracts.

   - **Career and Technical Education Programs (CTE)**: OAG proposed that the scope of the established school audits will include a targeted review of financial controls, processes, and transactions for CTE fund accounts, when applicable. As this topic became integrated in either Business Process Audits, Continuous Monitoring, and/or LSAF, it would not require a separate audit in FY27.

5. Based upon the School Board and Audit Committee members' interest, OAG adjusted some of the topics between Secondary and Long-term topics.

3. Determination of FY27 Audit Plan

Created the detailed FY27 OAG Operational Plan (See **Appendix II**).

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

FY27 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 type of audits, OAG follows Government Auditing Standards:

Table 1

Audit Type	Definition*	FY27 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. Athletic Programs: Funds and Booster Organizations 2. Business Process Audits 3. Continuous Background and Professional Verification 4. Fundraising Activities 5. Local School Activity Funds for the year ending June 30, 2027 6. FY27 Specific Contracts, Vendor Management 7. Continuous Monitoring

** Source: Government Auditing Standards (2024 Revision)*

In addition to the audits listed above, OAG will carryforward the following audits from FY26 to FY27:

(1) **Local School Activity Fund for the year ending June 30, 2026**
(2) **FY26 Specific Contracts, Vendor Management**

OAG continues to elevate the importance of **Continuous Monitoring** in this audit plan. Continuous Monitoring will be utilized to enhance OAG's understanding of the changing risk profile of areas within FCPS and improve the targeting of future audit efforts.

The following table summarizes the key metrics of the FY27 primary priorities with reference to the level of interest from FCPS stakeholders:

Audit Topic Ref	FY27 Primary Priorities	Key Internal Stakeholders	Topic Identified Through Bench-marking*	Financial Indicators & Other Information
1	Athletic Programs: Funds and Booster Organizations	Chief of Schools Office, Office of Student Activities & Athletics, Schools	Yes	FY26 Student Activities and Athletics Budget - $41.4M; Staffing - 120 FTE (including both director of student activities (DSA) and central staff)

Audit Topic Ref	FY27 Primary Priorities	Key Internal Stakeholders	Topic Identified Through Bench-marking*	Financial Indicators & Other Information
4	Business Process Audits (BPA)	Schools, Offices & Departments, Office of Counseling and College and Career Readiness	Yes	Not applicable (NA)
8	Continuous Background and Professional Verification	Department of Human Resources	Yes	Approximately 40,000 employees (including part-time and hourly)
10	Fundraising Activities	Chief of Schools Office, Office of Comptroller, Schools	Yes	FY25 Fundraising - $4.7M FY25 School Support Organizations Revenue - $2.8M
21	Local School Activity Fund for the year ending June 30, 2027 **(Required Annually)**	Department of Financial Services, Schools & Departments (with LSAF)	Yes	FY25 Local School Activity Fund (LSAF) is approximately $23.5M
26	FY27 Specific Contracts, Vendor Management	Department of Information Technology (DIT), Office of Procurement Services	Yes	As of February 2026, there were over 50 active contracts with total contract value of $515M managed by DIT

* For benchmarking data, OAG reviewed 24 internal audit departments (or equivalent) in the K-12 category.

The above table does not include the following:

(1) Local School Activity Fund Audit for Year Ended June 30, 2026 – It is a carried over audit from FY26 Audit Plan.
(2) FY26 Specific Contracts, Vendor Management Audit, for Instructional Services Department and Department of Special Services – It is a carried over audit from FY26 Audit Plan.
(3) Continuous Monitoring - OAG continues to elevate the importance of **Continuous Monitoring** in this audit plan. Continuous Monitoring will be utilized to enhance OAG's understanding of the changing risk profile of areas within FCPS and improve the targeting of future audit efforts.

The following list includes the carried over audits, and new audits, contained in OAG's FY27 Operational Plan (**Appendix II**). The descriptions below include background information, risk considerations, and preliminary objectives:

1. Local School Activity Funds for Year ending June 30, 2026

(Carried Over from FY26 Audit Plan)

In accordance with the Code of Virginia (8VAC20-240-40), Local School Activity Funds shall be audited at least once a year. These audits require verification that local school financials and year-end (June 30) cash reporting are not materially misstated. In addition, OAG reviews selected revenue and expenditure transactions, including purchases made using non-appropriated procurement cards, to ensure that transactions are processed according to the applicable FCPS policies, regulations, or guidance. The division wide audit report is expected to be presented to the Audit Committee in November 2026.

2. FY26 Specific Contracts, Vendor Management

(Carried Over from FY26 Audit Plan)

Office of Procurement Services (OPS) is the central procurement office for FCPS. Departments are tasked with identifying needs, providing inputs during the solicitation and negotiation process, as well as monitoring the performance of the contracts. Areas of potential risk are ineffective procurement practices, including vendor selection and insufficient contract monitoring. In FY25, OAG focused on the procurement process administered by the Office of Procurement Services. The potential audit objective for FY26 is to evaluate the user department's controls surrounding contract management.

OAG selected the Instructional Services Department and Department of Special Services under the Chief Academic Officer, to ensure accountability and monitoring of vendor performance and delivery of goods and services, with the expected outcomes. For goods and services purchased, as of FY24 the current contract value for active contracts was approximately $273M for the Instructional Services Department and approximately $56M for the Special Services Department.

3. Athletic Programs: Funds and Booster Organizations

Previously identified by the Office of the Auditor General (OAG) as a secondary priority for FY26, this engagement was deferred to allow for the completion and analysis of a comprehensive external review of athletic operations. With the findings of that review now available to management, this audit is timely and necessary to independently verify that the recommended corrective actions have been implemented with fidelity. The engagement falls under the purview of the Chief of Schools Office, the Office of Student Activities & Athletics, and Schools.

The potential audit objectives are to evaluate FCPS policies, regulations and processes, risks and internal controls related to athletic funds, and the implementation of fidelity across schools; and (2) examine the roles and responsibilities, such as the by-laws or memorandum of understanding, between the athletic programs and the booster organizations.

Areas of concern include whether financial processes are consistent from school to school and the clear delineation of roles and responsibilities related to school-sponsored athletic programs and their associated Booster Organizations, 501(c)(3) entities.

4. Business Process Audits (BPA)

These audits will be performed on an ad-hoc basis depending on the results of the Continuous Monitoring; departures or additions in principals, finance technician/finance assistants, or 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 potential objectives of these audits are to: (1) evaluate the effectiveness of school/office processes and compliance with applicable regulations and policies; (2) determine if controls are adequate and functioning as intended; and (3) determine if transactions are reasonable and do not appear to be fraudulent. If applicable, the scope will include targeted review of financial controls, processes, and transactions for the schools' Career Technical and Education fund accounts.

The focus of these audits is primarily on financial transactions, and could include other topics, if necessary.

5. Continuous Background and Professional Verification

The FCPS 2023-30 Strategic Plan, specifically Goal 2, mandates a safe and supportive environment for all students and staff. The FCPS has over 40,000 employees (including full time and hourly), which makes the integrity of human capital management a strategic concern. While pre-employment screening is standard, the risk profile of an employee population is dynamic. This audit will assess the reliability of workforce monitoring systems and maintenance of high standards throughout the lifecycle of employment.

Failure to maintain continuous oversight presents operational, legal, and reputational risks to the FCPS:
a) Safety Risk: The lack of automated Rap Back (Record of Arrest and Prosecution Back) monitoring increases the probability that an employee's post-hire criminal activity goes undetected, potentially exposing students to harm.
b) Compliance & Financial Risk: Inadequate tracking of professional licensure expiration dates may result in the employment of unqualified personnel, leading to potential accreditation findings or loss of state funding.
c) Reputational Risk: A breakdown in vetting protocols could erode public trust and expose FCPS to liability regarding "negligent retention" claims.

The potential audit objectives are to: (1) evaluate compliance with FCPS policies and procedures for monitoring of employee after hiring; and (2) determine if and to what extent monitoring of employee's background and professional verification occurs after hiring. Specifically, the audit will assess compliance with FCPS Regulation 4116 (Employee Background Checks and Required Disclosure for Criminal Charges) and Virginia Department of Education (VDOE) Licensure Regulations (8VAC20-23) to determine if mechanisms exist to detect changes in an employee's legal or professional status. Scope includes testing the efficacy of the FBI Rap Back service implementation for real-time criminal history notifications and verifying the implementation of the Department of Human Resources' procedures for tracking the validity of VDOE licenses.

6. Fundraising Activities

This audit aligns with Goal 4 of the FCPS Strategic Plan 2023-30 ("Equitable Access and Opportunity") and the FCPS' commitment to stewardship. In FY25, fundraising amounted to $4.7 million, and school support organizations (such as PTA and booster organizations) revenue achieved $2.8 million. The Chief of Schools Office, Office of Comptroller, and Schools are responsible for managing fundraising activities and controlling risks.

The potential audit objectives are to evaluate: (1) if adequate controls are in place to ensure compliance with applicable laws and FCPS policies and regulations related (but not limited) to planning, approvals, advertising, use of proceeds; ownership, handling of funds; (2) if current policies and regulations effectively mitigate unauthorized fundraising and the legal and financial risks of third-party platforms; and (3) how the FCPS fundraising process compares to other school districts and whether there are any industry leading practices among them.

Areas of potential risks include whether schools are properly authorizing activities prior to advertisement, if proceeds are strictly utilized for their stated educational purposes, and if cash handling procedures effectively segregate duties to prevent theft.

Finally, this engagement will benchmark FCPS fundraising processes against peer districts and industry-leading practices to identify opportunities for modernization and risk mitigation.

7. Local School Activity Funds for Year ending June 30, 2027

Please refer to (1) Local School Activity Funds Audit for Year ending June 30, 2026, for scope of work. The division wide audit report is expected to be presented to the School Board Audit Committee in fall of 2027.

8. FY27 Specific Contracts, Vendor Management

Office of Procurement Services (OPS) is the central procurement office for FCPS. Departments are tasked with identifying needs, providing inputs during the solicitation and negotiation process, as well as monitoring the performance of the contracts. Areas of potential risk are ineffective procurement practices, including vendor selection and insufficient contract monitoring. In FY25, OAG focused on the procurement process administered by the Office of Procurement Services. In FY26, OAG selected the Instructional Services Department and Department of Special Services under the Chief Academic Officer, to ensure accountability and monitoring of vendor performance and delivery of goods and services, with the expected outcomes.

OAG selected Department of Information Technology (DIT) to be reviewed in FY27. As of February 2026, there are over 50 active contracts with total contract value of $515M at DIT.

The potential audit objective for FY27 would be to evaluate the user department's controls to ensure accountability and monitoring of vendor performance and delivery of goods and services, with the expected outcomes.

9. Continuous Monitoring

Utilizing technology-based audit techniques to analyze patterns and trends, and select and test transactions, these methods will enable our office to better understand risks and identify exceptions in a timely manner. Technology-based resources allow users to import many 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.

OAG will further pursue continuous monitoring on school based and non-school based financial and non-financial data. OAG will perform unannounced cash counts and e-commerce collection of event fees for school events (e.g., athletics, performing arts), as well as review of CTE transactions.

10. Other OAG Duties

In addition to the audits listed above, OAG will perform the following activities in FY27:

(1) **Audit Committee Meetings** – OAG presents work progress and audit reports at the Audit Committee Meetings.

(2) **FCPS Fraud, Waste and Abuse Inquiry** – OAG administers the FCPS Fraud, Waste, and Abuse hotline and receives inquiry via the hotline, online submission, internalaudit@fcps.edu email account, direct mails, and walk-ins. OAG supports the internal review of the received information, through collaboration mainly with Department of Human Resources and Division Counsel, in accordance with FCPS Regulation 1410.

(3) **OAG Annual Report** – OAG produces an annual report, which summarizes OAG's mission and charter, accomplishments, and upcoming projects for the School Board. OAG will deliver a comprehensive annual report and provide regular updates to School Board and community (see "OAG Outreach and Education" below).

(4) **OAG FY28 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 FY28 risk assessment process evaluates each area against a variety of risk factors. The result is a combination of qualitative and quantitative data that assists in the prioritization of audit topics.

(5) **OAG Outreach and Education** – In order to increase awareness of OAG's mission and results for internal and external stakeholders, OAG will continue to publish Audit Buzz; collaborate with School Board members to communicate OAG results through member newsletters and other postings; and provide relevant training and education. OAG is a certified National Association of State Boards of Accountancy (NASBA) Continuing Professional Education (CPE) provider, on behalf of FCPS. FCPS can award employees with education credits required to maintain certification status, such as Certified Public Accountants or Certified Internal Auditors. OAG plans to provide continuous professional training to employees.

(6) **OAG Staff Professional Development** – Government Auditing Standards require that staff performing work under the standards maintain their professional competence

through 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. All staff must obtain their required CPE for the current calendar year prior to December.

OAG includes staff members who are active holders of these certifications: Certified Public Accountant, Certified Internal Auditor, Certified Fraud Examiner, and Certified Information System Auditor.

(7) **OAG System of Quality Management** – In FY26, OAG implemented a new system of quality management in accordance with the 2024 revision of the Generally Accepted Government Auditing Standards (GAGAS). In FY27, OAG will continue to improve the system of quality control and conduct monitoring procedures to ensure a high standard of work is produced within the office and that professional auditing standards are complied with for all audit work.

During FY26, OAG received an external peer review which validated the internal quality control system was adequately designed and operating effectively to provide reasonable assurance of compliance with the Government Auditing Standards. The next external peer review will take place in FY29.

(8) **Recommendations Follow-Up** – OAG performs regular follow-ups to determine if timely corrective actions have been put in place to address weaknesses identified during audits. 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.

Appendix I – Audit Topic Priorities

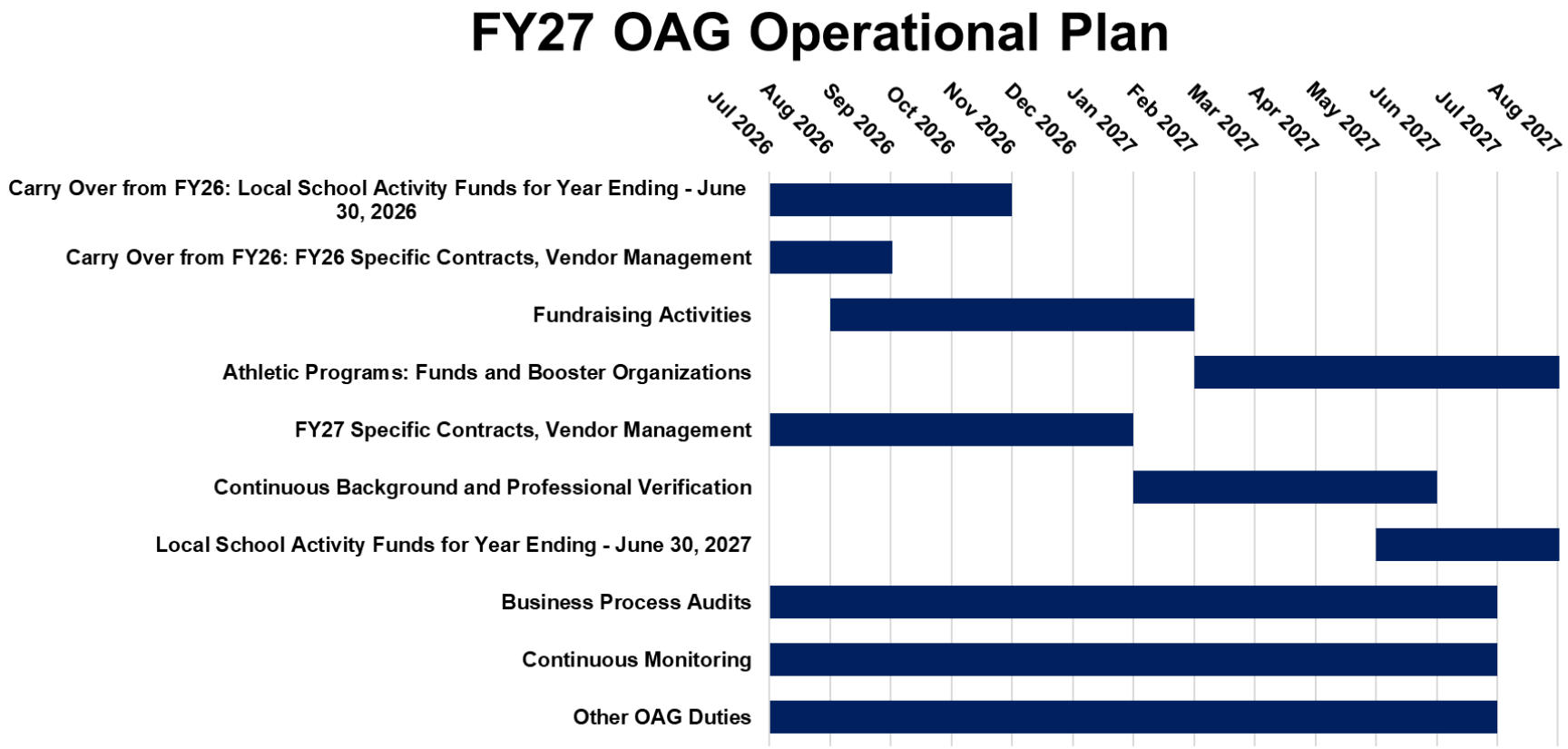
The chart below displays the list of potential audit topics and OAG's audit priority rating.

Audit Topic Ref #	Potential Audit Topics	Primary (FY27)	Secondary (FY28 - FY30)	Long Term (After FY30)
1	Athletic Programs: Funds and Booster Organizations	1		
2	Budget Process			1
3	Business Continuity (Process Reviews)			1
4	Business Process Audits (BPA)	1		
5	Capital Improvement Projects (CIP)		1	
6	Career and Technical Education Programs (CTE) - Controls, Systems and Processes		1	
7	Communications			1
8	Continuous Background and Professional Verification	1		
9	Freedom of Information Act (FOIA) & Federal Educational Rights and Privacy Act (FERPA) Process		1	
10	Fundraising Activities	1		
11	HR Investigative Process over Employee Misconduct			1
12	HR Operations		1	
13	IT AI Governance		1	
14	IT Cybersecurity		1	
15	IT Disaster Relief Recovery Plan			1
16	IT Document Management Process			1
17	IT General Controls		1	
18	IT Physical Inventory of IT Assets			1
19	IT: Shadow IT			1
20	Leasing of Facility Buildings			1
21	Local School Activity Fund (Required Annually)	1		
22	Payroll Operations			1
23	Regulation Management			1
24	Retirement Benefits		1	

Audit Topic Ref #	Potential Audit Topics	Primary (FY27)	Secondary (FY28 - FY30)	Long Term (After FY30)
25	School Support Organizations (e.g. PTA and Booster Organizations)		1	
26	Specific Contracts, Vendor Management	1		
27	Student Enrollment/Registration		1	
28	Student Transfer Process		1	
29	Trade Analysis		1	
30	Transportation		1	
31	Travel: Non-Local			1
32	Warehouse Inventory Management			1
	Total	**6**	**13**	**13**

The totals for OAG's audit priority rating for: primary – 6; secondary – 13; long-term – 13.

Appendix II – FY27 OAG Operational Plan



Planning, execution, and reporting is determined once the engagement's scoping is completed. Engagements vary in hours and variables affecting completion, including management availability, data mining, number of accessible systems, objectives and scope, extent of risk factors, type of audit, and other on-going audits or projects.

Refer to **Appendix III** for OAG Internal Audit Process.

Appendix III – OAG Internal Audit Process

