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# Fairfax County School Board Audit Committee Meeting, Monday, March 2, 2026

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- Official meeting video (YouTube): https://www.youtube.com/watch?v=EA9iwwGNKEg
- Official School Board page (FCPS): https://www.fcps.edu/about-fcps/leadership/school-board

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Speech-to-text: whisper.cpp, model large-v3-turbo. Produced 2026-10-28. Each paragraph starts with its time [HH:MM:SS] in the meeting video.

**[00:03:24]** - Great, this March 2nd, 2026 regular meeting of the Fairfax County School Board Audit Committee will now come to order. We will now approve the meeting minutes from the January 5th, 2026 Audit Committee meeting. Do I have a motion? Moved by Mr. Moon that the Audit Committee approve the minutes from January 5th, 2026 meeting with leave for the clerk to correct any formatting, technical or grammatical errors.

**[00:03:48]** Do I have a second? Yes, part not. Okay, all those in favor, everyone at the table. All those opposed, none. So item 1.03, business process audits, I call on Brittany Hamilton for item 1.03.

**[00:04:09]** - All right, thank you, Ryan. So good evening, today we are presenting the business process audit reports for several schools. Item 2.1 is the summary, however, the full reports are item 2.2 through 2.7. These BPAs are conducted on an ad hoc basis due to management changes, continuous monitoring results, or situations deemed necessary.

**[00:04:32]** The primary objectives are to evaluate process effectiveness and policy compliance, assess whether internal controls are functioning as intended and ensure transactions are reasonable and do not appear fraudulent. We started these audits in November of 2025 up until January of 2026.

[00:04:53] And six schools were audited during this timeframe. So we had zero high-risk findings, four moderate findings in three schools, and 10 low-risk findings, and we also had two schools with no findings.

[00:05:08] So while the low-risk findings were addressed with school leadership, I would like to direct the committee's attention to the moderate findings in the summary. So I'll start with Anningdale High School, who had two moderate findings around documentation and procurement noncompliance.

[00:05:29] The missing documentation includes CTE cash receipts lacking required deposit slips. And additionally, cash event checks, a cash event check that lacks required cash events forms. And then we'll go down to procurement around non-compliance, around procurement.

[00:05:50] So for community-based instruction, which is CPI, it's a program for students with disabilities that moves learning into a classroom, into real world. An annual CBI allotment of $1,050 was reserved and dispersed prematurely via check prior to specific trip approvals.

[00:06:09] And only $105 in activities were actually approved, leaving 945 surplus of unspent cash sitting in the school safe. Additionally, we had 21,000 in football uniforms that were ordered without an approved purchase order.

[00:06:29] And then if we could go down to Cameron Elementary who had one moderate finding around cash receding, four cash receipts lack cash, it lacked collection and verification dates preventing verification of timely deposits.

[00:06:48] And then lastly, we have Lewis Archer with one moderate finding around inappropriate fund usage where staff refreshments were charged to student activity fund accounts rather than the administrative fund account. And to address these, findings OAG has directed the following actions so standard documentation so we recommend that financial technicians ensure that the FS 131 which is the deposit slip and the FS 132 cash advance forms are utilized for every applicable transaction and then around purchasing compliance we recommend that the

[00:07:24] enforcing of the PO first rule just recommending not obligating funds or ordering items before approved purchase order. And around fund timeliness, we recommend that documentation for cash receipts include received and verified dates to ensure compliance with timely deposit and then reduce the risk of funds being lost.

[00:07:49] And then fund integrity around ensuring disbursements are charged to the correct funding source. And for all of these moderate findings, management concurs. We'll do follow-up reviews, and they'll be scheduled and verified to verify if those corrective actions have been integrated into their daily operations.

[00:08:10] And I'll bring it back to life. - Wonderful, thank you, Brittany. Do we have any questions or comments on any of these? Yes, Mr. Moore. - Whenever we say cash disbursement, it's not cash cash, is it?

[00:08:27] - Check. - It's a check, correct? - Yes. - But why do we use the term cash disbursement? - If I may just come, and thank you, great question. So we normally refer cash as cash and checks equivalents. So that's how kind of redefine it.

[00:08:43] We can also look into, you know, updating that if we create confusion, you know, to the users in the future. - Because if they come to a Boulder and see the darkness, actually this first one, because some

other locations were actually talking about real cash sitting somewhere, so that could create a confusion, so that is why-- Yeah, we can certainly look into, you know, modify that going forward.

[00:09:08] Thank you. Since we are mentioning here about a purchasing refreshment, is that $694? This is for the Louis Archer. Oh, did I go too far? Louis Archer Elementary School, $694 coming out of wrong account, correct?

[00:09:30] Correct. Do you generally see a lot of refreshments, purchases, well, the county among schools? - You mean, maybe, can I just clarify that question? Is it, Mr. Moon, you're asking, do we normally see refreshments, expenditures, purchases incurred in elementary school?

[00:09:51] - Or schools. - Or generally school, okay. - Yes, we do. Yes, it's just in this particular instance, it was charged to the wrong account. - All right, probably, I will have a conversation with the superintendent about extent of that among schools and central offices, including schools, that's one of that, because people may see that as perhaps not the best way to use the funds.

[00:10:23] Thank you. - Yes, Ms. Jun-kun. - So I may not know the nature of this, but working in elementary school, sometimes the refreshments are purchased because you're having an evening where parents are coming in and you're feeding them, so you're buying pizza and sodas and stuff like that.

[00:10:42] so it's not like refreshments like for staff to I mean and sometimes sometimes it is for a staff appreciation I just wanted to I don't know the specifics I'm just saying that I've had to pick up the pieces and stuff like that I mean that's completely understandable just trying to do oversight role play okay great well thank you for sharing on that item with me I now call on Danielle

[00:11:21] more for item 1.04 office of auditor general external peer report thank you ryan so much so i'm going to talk to you about our external the oag external peer review that was conducted the week of january 26 and this is a peer review that is conducted every three years for us our last one was conducted i believe in 2023 and we received a pass rating this year i'm happy to support that we also received a pass rating with no management letter comments and this year was a little bit different because that was the week that we had our student no week so we had to kind

[00:12:00] of maneuver a little bit and we had one of our external peer reviewers that was able to come in office and we had one that was remote but i would just like to thank my team because everyone came in, was able to do interviews with external peer reviewers, they looked at whether we were compliant with the general government accounting auditing standards, auditing standards which included looking at independence, they looked at continuing education, they looked at our standards surrounding our planning, our field work, and our execution, as well

[00:12:39] as reporting and I just this is a big accomplishment for us this was very big for us that we received at that pass rating without any management letter comments so I just want to thank everyone my whole team that is here because everyone really contributed to making sure that we had that pass rating I don't know Esther is there anything else you want to add or I think that that that's pretty much it but I but we were very happy to receive that and we are very happy for the external peer reviewers that were very flexible with us during that week because like I said that was one of those weeks where we had

[00:13:17] that big snowstorm and so we had to kind of like pivot a lot and so I believe that there so I'm gonna pass back to Ryan great thank you for that assuming folks have had a chance to review any other questions on this one yes mr.

[00:13:33] So congratulations again. I didn't expect anything less from our OAG. With that said, how common or how rare is it for a school district to receive pass rating without any comments?

[00:13:56] Well, I will say since I've been here, I've been here six years, the last two ones we've had, we both had passes. Before that, I'm not, I believe we did not even have an external peer review but i will let estra answer that i just want to know throughout the commonwealth throughout the commonwealth throughout the nation whether we are the only one where we are um i am not sure i actually served on the peer review before and we did have it was in baltimore i we did have some management letter letter comments for for that particular audit um but i'll let esther answer

[00:14:32] that because she's more on the board of that so i'll let her yeah um that's a great question i I mean, in front of me, I do not have the data, but I do believe, you know, Mr. Moon is really differ, you know, about the maturity of the audit shop, right?

[00:14:48] This is our second time doing this external audit and the fact that both times we have passed without management letters. So I think it's already a great, you know, validation of our quality of work.

[00:15:04] So I really want to thank my team again, and you see all the auditors here, so the work will be coming. So if anyone asks a question who audits the auditors, there are someone auditors, so that our work can be relied upon.

[00:15:21] - You know, if he could, you know, again, you know, if he could find some data related to my question so that I could really brag about it, because we are one of those 0.5% of school districts in the entire nation to get this kind of external review, evaluation, rating.

[00:15:43] - Sure, we can do some kind of analysis. - Or what I don't wanna have is, oh gosh, 99.9% of the school district received that, then I'm not gonna brag about it. - Got it, got it. We will do more analysis, thank you.

[00:16:00] - Great, okay, well thanks. Seeing nothing further on this item. Thank you, Danielle, for the presentation. Now we'll move on to Esther Koh for item 1.05, Fiscal Year 2027 OAG Risk Assessment and Proposed Audit Plan.

[00:16:17] - Thank you, Ryan. So good evening, everyone. So today we will be presenting the Fiscal Year 27 Risk Assessment and Audit Plan. So first of all, I would like to say a big thank you to all of the audit committee members, our community members and our school board members to provide us with a lot of valuable insights about what to be audited next year.

[00:16:40] While it sounds to be a little bit far away, we are already in the month of March, so I'm sure July 1st will come around the corner very quickly. So if we can move along the slide. So here are the contents. And the next slide talks about the why we have the assessment.

[00:17:00] So it go over our mission for the Office of Auditor General, where our goal is to audit all the ongoing processes to ensure they are adequately designed and operating effectively and efficiently.

[00:17:15] And then we also would like to coordinate and then to promote the strategic goals for the school districts, particularly surrounding the pillar of equity, excellence, and accountability. And then based upon our policy that govern the work of the Auditor General, that we shall submit an annual plan to the Audit Committee, which are all of you here today, so that you can review the work, and then we can then make proposal to the school board for approval.

[00:17:48] So on this slide, it highlight the procedures that we conducted. Every year we do this, first of all, to identify what are the available audit topics, and then we prioritize them. I mean, we talked about benchmarking earlier, meaning compare to the other internal audit departments in the nation to see what they are looking, what they are doing.

[00:18:09] And then we also solicit information from the school board and audit committee members. We also talk to many of the employees through interviews and surveys. Here we, this year we received 85 surveys out of the 200 plus surveys that we sent out.

[00:18:26] So we get a pretty high rate of receive of the comments from our employees. And then we consider the different levels of risk and then we evaluate and then we propose the plan to what to be audited as primary, which is for fiscal year 27, next year.

[00:18:45] And then we also laid out secondary and long-term priorities as well. So I may need a drum roll for the next one. So here are the result for the key outcomes. So we proposed four new audits, including athletic programs, funds and booster organizations.

[00:19:04] So if I may just highlight what we would like to look at for athletic programs, focusing on the financial transactions mainly. So we will not be looking at the Virginia High School League regulation, et cetera, but we will be laser zoom in how we are working on the money and then how the relationship is working out with the booster organizations.

[00:19:25] And we will also focus on continuous background and professional verification, fundraising activities, as well as specific contracts audit. And then we have two audits listed here for carry on, carry over, meaning those audits started this year.

[00:19:40] They are the local school activity funds audits as well as specific contracts. And you may see that it is a little bit different. Fiscal year 26, specific contracts are the one that we will be looking at instructional services department as well as the Department of Special Services.

[00:19:59] And for next year, we propose to look at Department of Information Technology. And then we also have some of the annual audits that we recommend to continue to do. and they mainly focus on schools because schools at the end of the day make up of FCPS and we really think that that OAG should continue to focus on the school's operations.

[00:20:23] So moving on, here are three topics that we got more interest from school board members and also audit committee members, but we would like to ask to kind of delayed and then for them to do in fiscal year 28 or after with the reasons stated on this slide.

[00:20:42] These are some of the kind of like the second tiers, I would like to say audit topics, including the student transfer process, the capital improvement projects process, artificial intelligence governance, as well as the career and technical education programs.

[00:20:57] If I may just make a quick note for our career and technical education programs, even though we do not include them as a centralized function to audit, we are including the CTE transactions in the individual school audits.

[00:21:12] So they are part of the audit plan. So I would like to make that distinction for you all. And then here are some of the major metrics that we use on the four new topics so that you can see kind of like the, whether we identified them through benchmarking or not, this is yes for all of them, meaning that these

are common topics that in the US, in the other internal audit shops for K-12 or local governments, they are looking into that.

[00:21:44] And we also include the indicators as well as the interest counts from school board and audit committee members. And then moving on here is our plan with the timeline of how we are going to do each one of them. Our goal is to finish all of them by summer of next year with the exception of the local school activity funds audit because their due date is June 30th as part of the work, we can only look at the fund balance after the year end.

[00:22:16] So normally the local school activity funds audit would take a little bit more time to complete. And then for the following slides, is kind of like a deep dive into the description, objective, internal stakeholders, and the schedule of each of the individual audits.

[00:22:35] So instead of kind of going through each one of them, and I think we can all see that on the slide, I would like to focus on the objective and the scope mainly so that you can understand about the what we are looking at. So for local school activity funds, we are focusing on the cash and checks balances at the year end to ensure that they are fairly stated.

[00:22:58] We also looked into the compliance and then as well as the checks and balances, meaning the internal controls. And then we also want to see if any of the transactions are reasonable and do not appear to be fraudulent. And then moving on for the specific contracts audit, we will be evaluating whether the user department's controls are working out as intended.

[00:23:21] So like I said earlier, for fiscal year 26, we are focusing on Instructional Services Department and Department of Special Services. So we have that audit actually going on right now. Luke is our audit supervisor on it, and we will select samples of contracts from these two departments.

[00:23:43] And then moving on is the athletic programs, funds, and booster organizations. The scope of work, we will be focusing A, meaning number one, will be on policy, regulations, and the processes. We will also look into the internal controls and then to ensure that the processes are implemented consistently throughout the school districts.

[00:24:06] And we will also examine the roles and responsibility about who is doing what between FCPS and the booster organizations. Moving on is the business process audits that Brittany just kind of walked us through.

[00:24:21] So we suggest to continue to do it in fiscal year 27 with the focus on the processes, whether it is effective and efficient and the compliance aspect. And then we also want to check whether the transactions are reasonable and whether they appear to be fraudulent or not.

[00:24:39] And like I said before, we will be focusing on the CTE transactions. Again, that stands for the Korea Technical and Education Fund accounts. And then number five is the continuous background and professional verification.

[00:24:54] And we all understand and know that it is very important to have trusted adults for teachers and who work with the students in the school. So for this audit, we will be focusing on the compliance with the policy and procedures, and then also to determine and to what extent there are consistent monitoring throughout the employees hiring with FCPS that we are regularly check the background and verify the professional status even after hiring. And then the next one is fundraising activities where

[00:25:31] the objective is under controls meaning again the the checks and balances and then we were also looking into the compliance aspect as well and then we We also want to ensure that FCPS fundraising process, we will compare it with the other school districts and to see whether what we are doing are school or industry leading practices.

[00:25:56] And one thing, we would also want to see if any of the stakeholders are using any unauthorized fundraising method. So that is part of the scope as well. And then we talked about the local school activity fund already, so I'm going to skip this slide but this slide just mean that we are doing it for next year-end as well and we already talked about specific contracts so we want to repeat that not only in FY 26 but then also continue to do it in fiscal year 27 with the focus on the Department of Information Technology contracts. And then

[00:26:33] continuous monitoring item number nine and that's what we are doing now and we would like to continue with that is to use technology based audit techniques to better identify samples so that we can identify where the needle may be in the haystack and then does further plan for our audit and then as part of continuous monitoring we will continue to perform unannounced catch counts and e-commerce collection of event fees and if I may just share that recently we

[00:27:07] went to some of the performing arts activity at school and we want to observe whether the collection at the box office whether there are enough checks and balances surrounding that and here are some of our other duties that are listed here and I would like to highlight for two of them that are listed one is about the FCPS fraud ways and abuse inquiry that our team really spend a lot of due diligence working on it on a yearly basis we received about 70 to 80 cases

[00:27:43] and we received two different method including an anonymous hotline and I know many of the school board members you already recite the hotline number but we really appreciate your partnership with us to promote the way to how people can see something and say something and then we will continue also to do outreach and education which is number five this year we have already been providing I think one or two training and we keep on doing it and every time we got over a hundred employees to participate and anyone

[00:28:20] within FCPS are welcome including our audit committee members if you would like to join our training but it is a little bit long because we want to deep dive into a lot of the topics so with three hours each and also I would like to say thank you to Dr. Reid and the management team to allow us to have kind of like time to meet with the school-based administrator every summer now during the leadership kickoff to have 15 minutes with our school-based administrators so can share with them what is the highlight what is the things that they need to know about and I also want to say thank you to our comptroller to allow us to have that you know line of communication with the

[00:28:59] finance tax and other state holders from school and in the office and department so that we can have that line of continuously to talk to them and to bring up what they need to know okay so I think I'm almost done we are at the next step slide so here you can see after today it will be discussed with the school board in the month of June for a work session and approval will be in early July and then for those who may be watching us online and if you want to find out more about OAG, here are many of the links that you can find out more. So with that,

[00:29:37] we'd like to hand the time over to Ryan. Wonderful. Well, thank you for that report of things to come. Colleagues, any questions, comments? Mr. Moon. Yeah, I mean, good job. Thanks for the

presentation. I mean, looks good to me. I don't have a particular comments except just questions related to slide number 14, where I see, I just wanted to have clearer understanding of what school-supported organizations mean.

[00:30:11] Is that Boosters Club, Boosters Organizations? What school-supported organizations? - Thank you, thank you for the definition question. So I do believe that we have a regulation within FCPS define what that is, but I do not have it right in front of me.

[00:30:32] But you are correct, Mr. Moon, it includes the booster and any support organization that support the school work. - But does not include PTAs, does it? - Yes, yes. - It does include the PTAs. - It's a bigger umbrella, so.

[00:30:48] - Okay, so $2.8 million is that, if that includes all the booster organizations and PTAs, the revenue of $2.8 million for one entire school year, seems to be rather smaller than I would expect.

[00:31:08] - So if I may answer that while Danelle is searching to find out is it a one year, I'm pretty sure-- - You can get back to me, you can get back to me later, and also another amount that I see is $4.7 million of fundraising in FI25, fundraising amounting to 4.7.

[00:31:29] Do you know fundraising by whom? - So maybe when we check that, it include one account, maybe Seymour can help me to answer that. But it is the total, because there's a separate fundraising account within the local school activity fund that we can just pull that account from.

[00:31:53] So it include everything. And if I may also answer your question about the school-supported organizations for the $2.8 million, one of the risks from an audit perspective, Mr. Moon, is under recording of revenue.

[00:32:09] So if you ask me how do I know that this 2.8 million is a complete figure, I hope that through this audit we can find out more. - With the 200 schools, with some PTA's ability to be able to raise a lot of money, that seems to be rather a small number.

[00:32:33] - But if I-- - That includes all the PTA's. but if I may add one thing is this number only include those money come through FCPS, right? Because sometimes PTA, they may raise money. If they don't go through the FCPS infrastructure, then it is not recorded by FCPS.

[00:32:54] - So if you could provide a explanation statement as to what comes to us versus what they will go through us are kept by those organizations, and also define, if you could define those school-supported organizations, and also provide what constitutes, what is composed of that $4.7 million.

[00:33:21] It's a fundraising amount to 4.7. I'm trying to understand what fundraising, is that? - I'm thinking before the audit, we may not be able to peel the onion further to exactly know what they are.

[00:33:38] I can explain the challenge here, and if maybe Seymour can help me with this question to provide Mr. Moon with more information. Most of the documents are recited in the school. So if we need to dissect it further about the what constitute, for example, the 4.7 million, we would need to request the documents from the school in order to really understand what they are.

[00:34:06] because my understanding is that in our chart of account, it doesn't really break further. So we have one account for fundraising and people put the money into it. So unless we really request for documentation, I don't know, but I don't know if my team has any other thoughts.

[00:34:24] - I guess we'll get to have a lot more information once you finish your auditing of this as part of your next year's plan. Okay, thank you. - Thank you for that good question, Mr. Moon.

[00:34:39] So in terms of both the athletic and the other kind of booster activities like theater and things like that, are you guys, when you're going to be doing the audit, are you going to be looking at the MOUs? Okay, I think that's important.

[00:34:57] And then just trying to look at, I think I kind of understand what Mr. Moon was getting to, and I think we have different kinds of fundraising types of organizations, Some that are specific to a booster, say, for wrestling or for football or for basketball is one kind of fundraising.

[00:35:26] But then I know when we do school photos, then that's another fundraiser. So when kids pay for photos, and I don't know if that goes to the PTA or not, but when you buy photos, that's also fundraising.

[00:35:42] Or when you buy a T-shirt, that's fundraising. So they're very distinct and different categories, so I could see where one MOU would fit one kind of fundraising activity.

[00:35:59] I guess what I'm looking for, after working in different schools, is a sort of consistency, because I think when you're trying to audit, if one school does it completely different than another for the same set of fundraising streams, and I can see how that's really difficult, but if we have a more consistent MOU and a consistent way of reporting and I understand like on the account for the school it's one pot that says fundraising and that's coming in from everything so to desegregate that I think might be

[00:36:35] difficult and would look different for every different school some schools do have robust PTA some don't have any and then if you're looking at PTA funding is it was it the nights that everybody went out and bought it someplace or was it they had a bingo night at their school or was it so i guess i'm just first of all i want to thank you for all your work because it's a lot of work and as i'm looking at this and just from my experience in the schools i appreciate you going to do this work and i can also see the challenges

[00:37:07] so thank you marcia for the comments and number one about the athletic programs definitely definitely that we will be looking at the memorandum of understanding with those you know booster organization will we be looking at the bylaws that we have because those normally listed out the roles and responsibilities between the director of student athletics and what FCPS is required to do versus the booster so we will be looking into that so thank you and then with related to fundraising that's absolutely that's one of the reason why we want to look into this

[00:37:45] topic because when you talk to 200 school maybe there are many different ways to handle the money and we really want to ensure there is fidelity of implementation across so that's one of the reason that we picked these topics and is an interesting one that we want to look into that but I also want to see if Seymour do you have any other yes um so I think all of you make an excellent point because fundraising is a very large umbrella and so within local school activity funds we have the account fundraising but that's for fundraising

[00:38:22] which is generated within the school and then we raise funds or we may have clubs raising funds and there's there's a lot that needs to be broken apart in this audit like you all are mentioning and that has to be segregated from the outside organizations of FCPS which is the PTAs and the boosters they do their fundraising they collect the money outside of the organization now if they give a check to FCPS

then it comes into our account but some of them they do what they want to do with it and maybe give equipment to the school or whatever

[00:39:01] they're doing so all of this has to be parsed out Esther in your audit so that the concerns of the board members are differentiated with what's really raised as fundraising within or the FCPS structure what's raised outside of the FCPA structure of what are the various fundraising mechanisms I think that would help right I just want to say that this will be a monumental task I know that sometimes we just got over Valentine's and you know the sixth graders sell

[00:39:37] lollipops and that is within the system because the sixth graders are raising money that they go and they take to the office because they're raising money for some for their sixth grade graduation right so that is a small fundraising thing that happens at an elementary school that might not happen in a middle school so there's a lot of little fundraising activities that go on and I mean I'm looking forward to seeing this this audit and and learn more about

[00:40:14] what sort of revenues or fundraising activities under our control per se versus what are completely outside and we haven't I mean we can't we have a no influence whatsoever and also what may be somewhere in between certainly will bring it back to the audit committee with the results yes so and this is switching gears it can you guys just like publish and send us when you guys

[00:40:51] are having those audit trainings I know it is a three-hour time frame and I know know that it might not people may not be able to attend but if we don't know about it we definitely can't attend and every once in a while there might be a time that one or two school board members might have that three-hour time you know frame and might be able to want to attend because I think it would be very interesting just if you just let us know hey these are the trainings maybe some of us can make it thank you mercy it will be our honor if one of you you know could join us we I will bring it up in my monthly email to you all is there but is kind of buried in the bottom, but I will put it up so that you all can see the date

[00:41:30] and time. Ms. Koh, I have nothing but time, so. You are on my invitation list, Mr. Moon. Great. Seeing nothing further, let's move on to item 1.06.

[00:41:46] So I will call on Monia Chab for item 1.06, audit follow-up. Thank you, Ryan. So I'll be presenting the audit recommendation follow-up as of January 31st. As you can see on the summary table on page 2, we currently have 5 audit with open recommendations and we're able to close for this period.

[00:42:08] The first item on page 3, food and nutrition services or FNS, the two recommendations related to benchmarking and updating the regulation for FNS are in process.

[00:42:24] Moving on to the procurement audit on page 4, we have four outstanding recommendations that are in progress and were due as of January 31st. Per management, the completion of these recommendations is pending the final update of guidelines and regulations, as well as the implementation of the new audit board software.

[00:42:52] And next, item three on page seven, it's critical process hiring review. We closed the recommendation related to retaining applicant information in BrassRink, which is our applicant tracking system. We verified that Human Resources, or HR, has released the BrassRing User Guide.

[00:43:13] In essence, this resource is designed to assist hiring managers in documenting all the information from the applicant screening and interview notes into BrassRing. There is one

recommendation that was in progress, but not due as of January 31st.

[00:43:31] It is related to establishing data reporting. We listed it on page eight. Then on page nine, we have item four, or construction and renovation process. We verified and closed two recommendations this period.

[00:43:48] Specifically, Design and Construction Department, or DNC, has established new guidelines requiring written approval from architects to justify any proposed change orders. In the past, these approvals were not formally documented.

[00:44:03] Additionally, we verify that DNC or design and construction has updated their draft manual to clearly define who's responsible for overseeing project delays or time extension. Within this audit, we have six recommendations that are in process and due as of January 31st.

[00:44:22] Based on OEG's understanding, the DNC is currently transitioning to the CAHUWA's construction project software. this tool will allow DNC or the department to automate punch list tracking and also establish benchmarking data.

[00:44:43] And our last update is West Spring High School business audit, OEG verified and closed the recommendation related to time entry. We selected or reviewed a sample of cash receipts and found no exception. Moving forward, OEG will continue on our audit follow-up on a quarterly basis.

[00:45:04] Our next follow-up, as of April 30th, will be presented during the June audit committee meeting. And our last slide on page 13, we've included for your reference, OEG's framework for the audit recommendation follow-up.

[00:45:19] And this concludes our presentation. I will hand it back to Ryan. - Great, thank you so much. Any questions on these follow-ups?

[00:45:35] Okay, on to item one, thank you Monia. On to item 1.07, I call on Luke Robertson for the item on FY26 school and office safety report. - Thank you. So OAG conducted a performance audit of school and office safety in accordance with the FY26 audit plan.

[00:45:56] The objectives of the audit were to evaluate FCPS safety and security requirements, to evaluate building security measures and access controls, as well as to select sample contracts for vendor compliance testing. So in accordance with exemptions that are outlined in Code of Virginia, the results of this audit will not be shared publicly.

[00:46:15] Ryan? - So for the benefit of our audit committee members, we will discuss further in the forthcoming closed meeting. So seeing no further conversation and no other topics on the menu, not on the menu, I'm very hungry.

[00:46:40] On the meeting agenda, I will now call this public meeting recessed at 5:16 PM and the board will now meet in closed session. Should I do the motion now? Yes, okay. The audit committee will now make a motion on March 2, 2026 to go into closed meeting to one, discuss personnel matters pursuant to section 2.23711A1 of the code of Virginia, and two, security matters pursuant to section 2.23711A19, and three, consult with legal counsel regarding specific matters requiring the provision of legal advice by such counsel pursuant to section 2.23711A7 and A8 of the code of Virginia,

[00:47:18] specifically A, student discipline, B, cybersecurity, and C, personnel matters. Do I have a motion? Moved by Ms. St. John Cunning, seconded by Mr. McDaniel. All those in favor? That is unanimous

for committee members at the table. Thank you.

[00:47:34] We move into 1600.