



MACHINE TRANSCRIPT • CORAGGIO CONSULTING

Loudoun County School Board, Audit Committee Meeting, Monday, April 24, 2023

Date Monday, April 24, 2023
Place Loudoun County Public Schools / School Board meeting (see BoardDocs / LCPS-TV)
Length 57m (video)

- Official meeting video (Vimeo / LCPS-TV): <https://player.vimeo.com/video/821341290?rel=0>
- BoardDocs (School Board): <https://go.boarddocs.com/vsba/loudoun/Board.nsf/Public>

Machine transcript (speech-to-text) produced by Coraggio Consulting. Not an official county record. Names and numbers may be misspelled; check the video at the timestamp before quoting.

Speech-to-text: whisper.cpp, model large-v3-turbo. Produced 2026-10-22. Each paragraph starts with its time [HH:MM:SS] in the meeting video.

[00:01:43] - Good evening, Lauren. I call to order the audit committee meeting for April 24th, 2023. I'm the chair of this committee and I'm joined by Mr. Beatty and Mrs. Ogedekbe. So second item on the order is public comments.

[00:02:01] Do we have any public comments? No. I guess we'll move to item number three on the agenda. Do we have a motion for approval of draft minutes from March 27th? So moved by Ms. Okadekbe, I'll second that.

[00:02:19] Any questions? Nope, no questions. All those in favor say aye and raise your hands. Aye. Those abstaining? Okay, mister. So know that the motion passes two, zero, one with Mr. Beatty abstaining from this motion.

[00:02:36] For number four, we don't have any action items. We'll jump to information items number five. So Mr. Ahmad, what I wanna do is I want to reverse the order of that agenda. I would like to start with 503 so we can talk about the process first.

[00:02:52] Yes. And then work our way backward out, if that's okay with you. Yep. So let's work on 503 first. I'll pass it on to you. All right. Now, the purpose of this presentation is just to give you, the committee members, an idea of our process when we are performing the actual audit.

[00:03:26] And so it is the process for how we start our audits, the phases of the audit, and how we conclude that audit. So I just want to point out that every audit is unique.

[00:03:42] The process is similar, but the audit that we are performing at that time is unique. The information that you'll see in the following will detail that process. So during the audit steps are the planning, examination, and reporting.

[00:04:02] And the planning section is really the portion of our audits that are going to take the longest. This is when we meet with our auditees to perform our entrance conference. And that entrance conference is notifying the auditee that we will be performing an audit in their process that they own.

[00:04:22] It will give them the scope of the audit. It will also give them the preliminary objective of the audit. And so that's what we'll perform at the very start of the audit. Also during the planning are the walk-throughs, the audit team meetings, and we also develop the audit program.

[00:04:41] And to explain what the walk-throughs are, those are meetings that we sit down with the process owners to gain an understanding of their roles and responsibilities for what they are performing in their duties that we are auditing.

[00:04:57] They are the subject matter expert, so during the walkthrough, it's really just us sitting down with them to gain an understanding of what they are tasked to perform with the audit that we are performing. Today, we had two audit walkthroughs.

[00:05:13] We had one for I-9 audits, well, they're both for I-9 audits, and one was for the HR team that processes onboarding for I-9s, and the other was for the ERP team, which is under DDI, and how they run monthly reports for visas or for people who are on employee-approved, I forget the other one, it's EAD, but they're employee-approved work orders or USCIS working papers.

[00:05:49] And so during walkthroughs like we had today, we sit down, we ask questions on who do you report to, who do you have training, or how were you trained, and how were you brought to speed on the process in which you own. Also, how often is that task performed? Where do you store your documents that you work with? Also, what IT systems do you use? How are you trained on those IT systems? Also, we probe about records retention. And because these are I-9s, which are

[00:06:23] employment verification forms, they keep them indefinitely while the employee is working for LCPS. Also, during the planning section, we will perform our audit program, and so based on these audit walkthroughs where we gain an understanding of the controls, their processes, and tasks that they perform, we will develop an audit program, which basically is the controls we identify during the walkthroughs and how we will test those controls, and so that will be the audit program, is the audit steps we take to test the controls for their tasks that they perform.

[00:07:03] After we perform the planning section, we move to examination, also referred to as fieldwork. And this is testing those controls to make sure they're working adequately. Once we complete the fieldwork, we move to draft reporting.

[00:07:20] Let me back up a little bit. While we are doing our testing, we do notify the process owners on control deficiencies or inefficiencies or gaps that we have identified. we ask if there are any mitigating steps that they take for those inefficiencies or those gaps and if they do not have any mitigating steps we

will note it and just let them know that this is a deficiency that we have identified that will most likely go into the draft report. So after

[00:07:54] we are finished or completed with our field work we then move to drafting the report. Once we draft that report. We provide a copy to the managers or administrators who are responsible for that process. And during that period, they review the draft report. They identify the deficiencies that we've noted in our report. And we sit down and say, do you concur with the finding or do you not concur with the finding? If they do concur with the finding, we ask that they submit a action plan

[00:08:33] that addresses the deficiency, we will review their action plan and say, okay, we reviewed your action plan. We do think it is sufficient to mitigate the condition that caused the deficiency.

[00:08:48] If they do not agree with the deficiency, they can make a note of that in a memorandum that they can provide to us. We will attach it if we disagree. If we agree with their assessment that it's not a deficiency, we'll remove it from the final report.

[00:09:07] If we do not agree with their assessment that it's not a deficiency, they'll write a memo. They'll detail why they disagree with the deficiency. And then I will write a memo also detailing why I disagree with their assessment.

[00:09:24] And we'll attach their assessment first as an addendum and then our memo addressing why we disagree. And so both of those will go on the addendum of the audit report. Those cases usually aren't that frequent.

[00:09:45] Usually there's good working. We usually work through those problems to come to an agreement because it's best that we do concur on our findings. And so usually those things are mitigated during the draft audit process.

[00:10:03] Once we complete our draft audit and we do the back and forth, which can take anywhere from a week to two months. It can take a while, depending on how complex the deficiencies are. We will then issue our draft report.

[00:10:19] The draft report will be issued to every member of the committee, the process owners, the superintendent, and the chair of the board will be on the distribution list, as well as the other board members. So all board members will be on the distribution of our final draft reports.

[00:10:39] So the selection part is what we're here today to start performing. How we select our audits are based on the annual audit plan. And so today, when we go on to the next agenda item, is where we begin that process.

[00:10:57] And so this selection is really what we're doing now, and we hope to have completed by our June meeting. So that's what we're doing in the next topic. I briefly mentioned earlier that when we started an audit, we notify those auditees to let them know the audit scope, the audit objective, and that they are being audited on the subject that we have notified in the letter.

[00:11:29] And then again, we follow that up with an entrance conference. The entrance conference is not the same as the walkthroughs. The entrance conference usually lasts no more than 30 minutes. It can be really quick. And this is just letting everybody know that we are going to perform the audit that we sent in the notification letter.

[00:11:48] Also identifying who are the persons of contact. So who do we notify to send our request to? Who will be involved in the audit? Who, what departments are under this audit that we haven't identified?

[00:12:06] So those types of things are discussed during the entrance conference. And this is really the kickoff for the audit. I did go over all the following items of planning, auditing meetings, audit program, and field work.

[00:12:23] And again, when it comes to audit findings, we really try to work with the process owners to develop ways that we can mitigate these things from happening again. But ultimately, it is the auditee's responsibility or management responsibility to correct those things that we have identified.

[00:12:47] My office does not make management decisions. We make recommendations. However, we will bring up all findings to this committee so you all are aware. And if a deficiency is high enough risk, it might even be elevated to a school board meeting.

[00:13:07] I don't know yet. I'm still new to this. So I don't know if it needs to go to a school board meeting. But at a minimum, if a risk is high and the impact is high, they should be notified that, you know, we need to mitigate it. And if management hasn't implemented an action plan to mitigate those risks, all parties in the board should be notified.

[00:13:30] So we'll see how that goes in the future. I'm hoping there's not too many of those, but it's always good to be prepared and have a process in place in case those things do happen. So once we complete all those steps, we issue our final report.

[00:13:47] The final report will be signed by myself. And again, it will be just distributed to members of the school board, the superintendent, and the cabinet members who own the process. Because at the end of the day, ultimately, it is the cabinet members who own all the processes in their department.

[00:14:08] And so they will receive the report and their directors who are involved in the audit. And it will be the cabinet member who is involved with the action plan. Now, they don't have to write it, but they just have to be involved in the process and be aware.

[00:14:24] And they should be the ones who approve the action plan that will address the finding. And that concludes our audit process. Do you guys have any questions? Thank you, Ms. Ahmad. I think this is helpful.

[00:14:41] I do have questions, but I'll open up for my fellow committee members if you have any questions. Mr. Beatty. Thank you. Thank you so much for the presentation. So going back to the audit steps on the planning side, but the idea of the walkthroughs and stuff.

[00:14:57] So are those meetings with people who will eventually be audited? Yes. So when we perform the, when we notify those individuals, sometimes there might be individuals who we haven't identified that also are included in the audit.

[00:15:16] So an example of that is when we started the I-9 audit, which is the Employment Eligibility Verification Form, I thought it would be only the HRTD department. And then during the process of the entrance conference, it came to my attention that the ERP team, which is under the DDI team, performs a monthly report related to the I-9 report.

[00:15:42] And so they are now brought into the audit. And so we do want everyone to be involved in the very beginning. But sometimes we might not identify those individuals until once the audit has started.

Okay.

[00:15:58] So that's helpful because my follow-up question was going to be other sort of conflicts in this, but this seems more of a discovery process in terms of who should actually, you know, who you really have to start asking the questions rather than we know who we're going to go after, not go after per se, but like look into what the processes are.

[00:16:15] So that's helpful. Thank you. Yes. Thank you. So I'll just jump through. I think you mentioned about the drafting of the memo, the management having an opportunity to provide their sort of review of it. Is that happening between the draft versus final phase?

[00:16:32] Yes. Okay. So ideally we do not want to issue the final report until there's agreement or concurrence between what we have in the report and what we issue. Also, we want to make sure that what we have in the final report is the correct processes so if we detail a process or detail the background surrounding that process we want to make sure that what we write in there so the owners that's correct but we also want to make sure that they are addressing the conditions that cause the

[00:17:09] deficiency and so if they don't agree that it's a it's a deficiency that you know poses a different issue and saying, well, if you continue status quo, well, then we should make sure that you're aware of it and that this is what our opinion is on that deficiency. If it is a low risk and they're able to mitigate it without an action plan and the impact is low, if it isn't a draft

[00:17:43] report, that deficiency could be removed given the fact that it is low risk and it doesn't arise to the level where it needs to be reported on. And so those items are extremely low risk and extremely low impact.

[00:17:59] So in the event that something were to occur, the impact to LCPS would be so minuscule that it wouldn't disrupt business or cause adverse actions to the division. So I think you mentioned that the draft would be sent out to the board, and then eventually the final as well.

[00:18:18] Oh, yeah, so the board won't get the draft, but you will get the final report. If you want the draft, we can always present the draft here during the draft phase. So when we draft our report for I-9, we can come here and discuss that while we also go through the process of meeting with management to address the deficiencies.

[00:18:40] So that can always be something we do here. So I don't think I have any more questions in the process, but I think I'll take this opportunity here. Not that I want to fool, but just kind of gauge on you. How's your audit going on with I-9 and the stipend processes so far?

[00:18:58] So I'll start with the I-9 because we just had the meetings today. So I believe the issues related to the I-9 were because we were doing them by hand. They were manually input. A lot of mistakes happen when you're writing in ink and you're relying on external.

[00:19:19] So if I'm going to pause, when I say ink, that means they're filling on a paper form? Yes, correct. And this was prior to 2019. So 2019 and prior, I-9 forms were hand-filled out or hand-completed manually by the individuals who were offered a job.

[00:19:37] And then in 2019, we went to a software, we went to automatically performing those. And so we went to a software called EMP Trust, or E-M-P, employee, short for employee, EMP Trust.

[00:19:53] And when an employee is hired or when they accept a job offer, within 24 to 48 hours, HR emails them a link with the checklist to complete. And in that checklist is the I-9 form, and it's section one of the I-9, and that includes your name, your address, your date of birth, your social security number.

[00:20:16] And so they complete that now electronically. When they complete that, they then submit it, or it automatically uploads. As soon as they hit done on the website, HR is already notified. They review it. If there's errors in there, they resend out an email and they detail what needs to be corrected.

[00:20:36] Once that Section 1 is completed, that is when an individual can schedule an in-person onboarding. And so when they come in for their in-person onboarding is when they bring what is called a list of acceptable documents.

[00:20:53] From that list of acceptable documents, there's passports, social security cards, driver's license, birth certificates. And so when they come in is when we process and complete the I-9 form. And so I lost train of my thought where we started with the question.

[00:21:14] I think just generally how it's going. I don't want to go through details of it, but just like, I mean, I think just it's going well. is on track, you know, hitting roadblocks, that's kind of just overview, that's all, not the VEEDS. I will say, though, so for the I-9, based on that IMP trust, it's going well.

[00:21:33] From what I've seen in our reviews and what our walkthroughs is I think the issues that might have been there prior to 2019 have been mitigated by the fact that we have a software that does these things manually that we can review. Also, before an employee can come in to do the in-person I-9 form, they have to complete it correctly. And I think that addresses a big issue that may have been here. I don't know, just saying that possibly was the issue. And so I think M-Trust has really

[00:22:10] helped out. So I will say that one's going well. Because we can speed track through that one, that's where i focused most of my attention on april 10th we onboarded a new employee and so there was that a couple weeks ago and so right now we've been focusing on the i-9 and we're just now ramping up the the stipend fine arts program which we hope to have our walkthroughs beginning the end of this week starting next week awesome so now you're thinking so you're staff fully based on what was there, so altogether four staff members.

[00:22:49] - Yes, so it's two auditors, myself and an assistant admin. - Any further questions on this? No, okay. This is great, thank you for sharing that. We can move to item number 502 on the preliminary audit universe.

[00:23:05] So I'll just give a background to the fellow committee members and Mr. Beatty. So one of the steps I think you'll probably see in the board docs is to come up with a list of sort of a universe of all the audits that we want the team to conduct.

[00:23:24] I think Mr. Ahmad sort of come up with sort of initial lists. Though there's one or two items that I've added, I think this would be a good, for us as committee, I mean as fellow board members, and again I want to gauge your sort of view on how do we make sure that some of the board members' priorities are also added into this as well.

[00:23:42] I think this is a list that Mr. Ahmad and the staff has come up through that. So as he presents that, just think about how, what your thoughts are about growing this audit, and then eventually we as a committee members can perhaps help prioritize it to some extent.

[00:23:58] So that way, then it's a board-directed audit process with some prioritization that this committee can help facilitate that. So with time, I'll let you drive the discussion on this thing and then open up for questions with the board member as we go there. Thank you.

[00:24:14] Okay, so what we have here is the initial audit universe. So I wanted to narrow it down to 15 to 20 audits that we can choose from. And the reason is because we can only perform so many audits in a year.

[00:24:30] Also, given the fact that we only meet for about an hour, and this process can really take a really long time, I also thought it would be best that we go through about 20, no more than 20. On here are a few items that were directly from board members.

[00:24:50] Also, items that I identified from the risk survey. And how we developed this was I sent out a risk survey to principals, senior staff, and cabinet members to see feedback about risks within the organization.

[00:25:12] And so based off of those risk surveys, I developed a list. Also, based on the ones I sent to board members and conversations that I've seen at board meetings, I developed a list. And out of that list, I chose about 20.

[00:25:30] And from that list, I met with the cabinet members last week to go over a list and have them identify things that they thought we should perform and things that they thought they were high on the list of things that we should do in the first year.

[00:25:48] Items 1 through 10 are based on their recommendations. Items 11 through 15 are ones I left in because I thought maybe they should stay in. And then I think we should have room for maybe up to five or six more where we do receive feedback from the board members.

[00:26:07] So I'll start off with the first one. The first potential audit engagement is security pass and ID badge. And what that is related to is to our ID badges, the controls over them. and how an employee, when they're terminated or they leave, how are those badges turned off.

[00:26:28] Also, when an employee leaves one facility to go to another facility, that their badging authorities or access is updated. And so the purpose or the preliminary objective is to determine if terminated employees or other individuals who should not have a badge have access to LCPS facilities and transferred employees between departments are adequately updated.

[00:26:50] And so the goal of this one is to ensure that proper personnel is on LCPS property during core business hours. And this one is really important, especially when we have volunteers who work in our extracurricular and co-curricular activities. And this is just off the cuff.

[00:27:07] I noticed that here we all have the same badging. If you've ever worked in a federal facility, there's two badges. There's a CAT card or a common access card for civilians and federal employees or uniformed military. And then there's contractors, and contractors have a green badge.

[00:27:25] And so everybody at the facility identifies and says, okay, I know that contractor. I know that individual is a contractor just based off identifying their CAC. Here, we all have the same. And I don't know if it's cost-effective to ever implement something where those who are volunteers have a different color or those who are contractors have a different color, but it is a best practice.

[00:27:48] But again, one of the things that might stop that from ever happening is cost. It's costly to reissue badges. It's costly to have somebody sit there and identify everybody who should have a green badge as opposed to red.

[00:28:04] But what we can do is make sure that the badges are correctly updated or updated with enough time or efficient. And so that employee doesn't have access to somewhere they shouldn't if they're terminated. or a disgruntled worker and that's really the risk here is disgruntled workers who might have been terminated or might have quit and we want to make sure that their badging access is updated quickly so they don't have access to facilities and so that's the first one the second one is a

[00:28:38] communications and public interface audit and this is really one of the things from our lcps one goal engaging the community. And so this one is on here to assess how well LCPS maintains its communications with all stakeholders. And what I mean by all stakeholders, it's the general public.

[00:28:58] We could perform an audit that includes internally, but I think we should really focus on how we engage the community and how our website communicates our core values, our strategic goals, and how we convey that. It also looks at our social media presence to make sure that things we post have adequate controls and we're not posting or someone doesn't have access to social media to post something that could have an adverse reaction to our community.

[00:29:29] So the goal here is, again, to ensure clarity in the way LCPS interacts with the community at large by determining how consistent communications are with brand image, values, and business goals. The third item is IT third-party risk.

[00:29:48] So given the climate today of business, we use a lot of cloud services. And those pose a risk because those items are out of our control. And it's just making sure that we are entering agreements and licenses where we are adequately covered in case there's financial loss, there is data loss, or we are hacked.

[00:30:10] And so it's ensuring that the agreements we have have adequate coverage from, one, insurance, and two, a security purpose. And so this one is on here because IT third-party risk is a risk for all companies, whether large, small.

[00:30:27] We see it every day where data is stolen. And so if there is an issue where we are uploading our information to the cloud, like Google Docs, making sure that we have policies in place and agreements and contracts in place that protect us from the fallout.

[00:30:46] And also how we manage and mitigate those contracts and how we ensure that the framework, the IT framework that we're contracting these services out meet our standards. Next one is remote worker management, and this one is, you know, given the current climate of COVID and the increased amount of telework, how we are managing our workforce working remotely.

[00:31:19] And so it will be to evaluate the management of remote workforce, including policies, technology support, and performance monitoring, and return to office considerations. And so if an individual is allowed to telework and then that telework is removed, that privilege is removed, are we making sure we're going through the right process to document why that person was removed from having the privilege to telework?

[00:31:47] And the goal of this one is to ensure controls over telework are working as intended. The next one is audit of student software applications. This is making sure that software that our students use is safe.

[00:32:05] It's making sure that it's monitored adequately. It's making sure that we do have controls in place. We can't catch everything. Students are intelligent. There's a new website popping up all the time.

[00:32:22] But when we do identify these things, are we acting quickly? Are we staying on top of those items? And again, this one, the goal or the objective of this one is to evaluate and track software use, including frequency, who is using the software, to verify licensing compliance, and monitor for quality assurance and student safety.

[00:32:43] And one of the components of this would also be if we do have low usage, does it make sense to continue purchasing or paying for that service? The next one is review of LCPS student placement policy and procedures.

[00:32:59] This is directly from the Special Grand Jury Report on policies related to how we transfer students. And so that was the reason why this item made the list. And this is to follow up on the Special Grand Jury Report and determine the effectiveness and implementations of the LCPS student placement and transfer policy.

[00:33:21] I do believe this one is still going through the process and being updated at board meetings. And so once we implement that, this will be something that we can go in and follow up to make sure we've communicated that to the community or those staff members in the division who are responsible or included in the transfer of students.

[00:33:43] So principals, assistant principals, administrators, executive principal, Department of Instructions. And so it's just making sure that the new policy addresses that area. Also, if we do enact a policy, what are going to be the standard operating procedures to make sure that we are compliant to that policy?

[00:34:07] The next one is online courses audit. This is to review or evaluate online courses to determine accessibility, effectiveness, and ease of use for students and parents slash caretakers. And so this is just making sure that the services we provide are user-friendly.

[00:34:27] They are also managed adequately for IT services. They are communicated to the public on how to use them, support services for these during the day when our students are in classes. And so what we hope to gain here is to measure online courses to determine accessibility, effectiveness, and usability, and how the learning can cover gaps in FTEs.

[00:34:54] So this one where it says how virtual learning can cover gaps in FTEs, sometimes we might run short of staff, you know, especially in teaching. And how can we use virtual learning to cover more students at one time?

[00:35:11] So it goes beyond just during the classroom, maybe tutoring. We can offer tutoring for chemistry, and that's why I needed help is the balancing equations. And we showed up 45 minutes early to school if we wanted help.

[00:35:28] Well, maybe that could be a service we offer virtually for an hour after school, or maybe I don't have the answers to that, but it might be a service that we answer where more students could receive help

virtually, as opposed to actually having to be in the classroom.

[00:35:45] And it can also be for outside classroom hours. So maybe some of you were on a committee. I came to a committee meeting, and a young lady from one of our high schools presented a presentation on playgrounds and accessibility in Loudoun County. And I thought, well, that's interesting. I never thought about accessibility when it comes to playground. Having no disabilities myself, it's not something I would think about, which is why it's good to attend committee meetings or go to school board meetings to get others' perspectives. And so I did some research, and there

[00:36:24] were some other school divisions that actually had performed playground audits. And I thought this would be a good one, given her presentation, to go in and review playgrounds for accessiblensness for those with individuals with disabilities. Also to ensure that the playgrounds are safe and compliant per code. And so I thought this would be a good item to consider for the audit plan. And again, this one is to ensure the safety of pupils using LCPS equipment. The next one is fundraising activities audit and this is to review fundraising activities compliance pertaining to

[00:37:03] school fundraisers and gate receipts and controls for receipts and expenditures so this is for extracurricular and co-curricular activities how we manage our cash intakes at football games at plays at other activities making sure we properly account for those refunds for our concessions making sure that our concessions are properly accounted for or there's controls over those items.

[00:37:33] And so this one I thought was always a good one. Also, this came up because we're doing the stipend, and I wanted to probably do some more things related to extra and co-curricular fundraising, but I thought it would be better if it's a holistic approach and not just for the fine arts department.

[00:37:55] And so it's good that we look at how we do our fundraising activities across the division. For the next one, audit of special education staffing needs and requirement per Virginia Code.

[00:38:11] We have to have so many staff given so many number of special needs students we have. So this audit would be to assess whether LCPS special education staffing is compliant with federal, state, and local regulations. This one came up because of conversations I've had where there might be issues, or not issues, probably not the term I want to use.

[00:38:36] There might be some concerns that we aren't staffing up to regulations. This was a concern brought up by Jeff Morse, and so I thought that was good because it was also something that was brought up internally.

[00:38:54] And so I thought this would be a good audit that we can perform or at least one that we can put on the list and determine if we want to perform it. So those first 10 are the ones where I put on the list where the cabinet members also agree with.

[00:39:14] The next ones are either from board members or things I identified that I kept on the list. The next one also comes from Jeff Morse, and it is the audit of Jefferson Contracts Administration.

[00:39:30] And Jefferson Contracts are contracts teachers receive to work extra periods and, I think, overtime. I haven't done a lot of research on Jefferson Contracts, but there's a reason why they're called Jefferson Contracts, but I don't know if that is the actual name of the contracts.

[00:39:48] But the goal of this or the objective would be to determine if Jefferson contracts are properly authorized, documented according to established policies and procedures, and to determine if utilization

rate of these contracts warrants additional FTEs that would result in cost savings to the division.

[00:40:05] And so if we're issuing, so we'll look at how much we are spending in Jefferson contracts and analyze if it is better to maybe increase FTEs to address those areas as opposed to offering Jefferson contracts.

[00:40:26] So is it more cost-beneficial to maintain the number of Jefferson contracts, or is it cost-beneficial to add an FTE in a certain area which would reduce the amount of Jefferson contracts, thus lowering the cost to LCPS?

[00:40:44] And so it's also doing a cost-benefit analysis on Jefferson contract versus more FTEs. And the goal is to assess whether internal controls for Jefferson contracts usage are adequate and appropriate and whether hiring additional teachers would reduce the use of these contracts and lead to potential cost savings for LCPS.

[00:41:08] The next one, audit school bus driver safety. So recently in the news, there were issues around the country with bus drivers having DUIs.

[00:41:24] It's still working. I think one bus driver was even intoxicated on the job. And so this one is, how do we monitor bus drivers once we hire them? So we do a background check, as we all do when we first come into LCPS.

[00:41:40] But are we performing continuous monitoring of those bus drivers? At my current jobs, we've done background checks when we submit our fingerprints. However, when I was at the Airports Authority, every month we had our fingerprints run by the police officers.

[00:42:00] And so everybody that's an employee at Airports Authority gets their fingerprints run every month. And so it's making sure that after we hire bus drivers, are we still monitoring those bus drivers to make sure that they are making good decisions while they're on their own free time and not violating driving or road violations.

[00:42:25] And so I know they're supposed to self-report if they get a DUI. However, we're relying on them to self-report. And so it's ensuring that we have a process or control in place that also ensures the safety of our students by monitoring bus drivers and monitoring their background to make sure that they're still eligible to work here in LCPS.

[00:42:49] And so this came up out of things that have happened in the news. The next one is audit of LCPS staff support and advocacy resources. This is a follow-up on the special grand jury's recommendation and determine the adoption and communication methods for staff support and advocacy resources.

[00:43:07] In the grand jury report, one of the issues or one of the recommendations was staff advocacy and support groups. Since then, or actually after the report came out, actually before the report came out, we did enact the Office of Auditor General.

[00:43:26] That is an outlet they can use for fraud, waste, and abuse. We also have the Ombuds, but there also is the Employee Assistance Program, EAP, with HR. And so this one is making sure that staff within LCPS are aware of the outlets that are available to them for staff support and advocacy.

[00:43:45] It's also how do we communicate to the staff what area they should go to when they have a particular type of concern. So if your concern is, say, mental health, we should communicate to our staff

that that's an EAP function.

[00:44:02] If it is conflict resolution, that should be communicated to staff that maybe you should go to the ombuds for conflict resolution. And if it's an issue with resources and potential fraud, waste, and abuse related to LCPS assets and resources, well, then you can go to, you can report that to the OAG.

[00:44:23] And so it's making sure that we communicate these things to our staff. And so this is really a follow-up to that grand jury report. The next one, locally in D.C., there was an issue with food waste. The more we cut down on food waste, the more we can stretch our resources for food needs of our students.

[00:44:45] And so this is the art of the student food waste, and this is to evaluate the efficiency of food management and identify best practices to reduce food waste. And again, locally in D.C., they had an issue with food waste. Also, there are federal guidelines about food waste or how to measure our food resources.

[00:45:08] And so this one is really an efficiency audit to make sure that the food we purchase is being utilized to the most efficient way. And that the food we do purchase, students are eating. And things that they are eating, maybe we don't need to purchase as much.

[00:45:25] And so this is really how efficient are our food purchasing programs. And lastly, construction risk management. This is to evaluate the adequacy of internal controls over construction projects. Construction is probably one of the most expensive or the most resource-dependent things we have here in LCPS.

[00:45:50] This also includes facilities maintenance. So if a facility is old and they're requiring updates, like say a gym is 50 years and now we're going to update that gym, that's also included in this. This is not just new construction.

[00:46:08] This is for all internal controls over contracts that we enter into with our construction vendors. And so the purpose or the goal of this is to provide assurance, risks related to construction processes or projects are being properly managed, and services provided are being provided efficiently, effectively, and economically.

[00:46:33] And so that concludes all the audit universe items. Thank you, Mr. Mahath. And I know, just want to be respectful of time, we have 15 minutes, I know we have another committee meeting coming up. There's a quite a bit to go through this list I have tons of questions and I'm sure the board members have a lot of questions so before we jump into the questions I think I would like to at least have if I could have another column to describe where I'm just thinking out loud here you know where this is coming from is it board-directed is it coming from staff from

[00:47:10] the field I don't want to get into too much weeds of it board versus field versus administration something very simple but I think that kind of at least gives some perspective where this is coming from and I think the other thing which I was struggling with a little bit overall you know what's the impact I think one thing is to have the reasons for it but there are all these are you know it they can't be compared to each other because they have a different level of impact in different capacities so you know how much of that would be because that will play into factor in terms of how you prioritize it because if it has a high

[00:47:48] impact high risk factor we definitely want to audit that before like for example I'm just thinking the two of them you have in the 15 list one of them is associated with the grand jury investigation I would think and again it's a collective effort of this committee but I would think that they would make it a top

10 and given how risk factors in the dollar dollar we are spending on the contractor in the construction you know that would be also a higher priority for for this committee to look at so those are some things to think about in terms of the the risk and the importance why we want to do this and what the impact would be to have a column for that and

[00:48:25] then one for um who was directed by like i said i have many more questions but i'll i'll open up uh miss ogadek bay thank you committee chair i i had a one question in this i had also i started making notes about my perceived priority order similarly I think the the items on here that are related to the special grand jury really need to take a high priority in terms of things and then obviously physical safety being another driver for priority but one of the questions I had is related to how are

[00:49:05] the audits differentiated from the program review process that's being currently articulated in a new policy. I think it's coming up through LNP. So there's a new policy that's being drafted right now that outlines how new programs will be evaluated after their first year, and then I think maybe after their second year. So for example, the student placement policy procedures would probably also qualify under a program review. Either way, it's something that

[00:49:41] needs to be evaluated to make sure that we've had the intended impact. Maybe an audit would be first because it is a high priority thing that needs to be addressed. But I wanted to make sure that you're aware of that new policy that was coming through and if you had any comments about how the audit process may be different from the program review process. So I wasn't aware of the program evaluation. I don't know their standards. I do know standards that we follow for audit

[00:50:15] are extensive, and so we have to collect enough evidence to assure that the opinion we offer is adequate. And so I don't know if they're going to be held to as high a standard.

[00:50:33] And I say that because we will be peer-reviewed externally by auditors who will come in and review our audits to make sure that we collect enough evidence to support our opinion. And so I don't know if their evaluation has that next level of assurance that the review they're doing is based on standards that are widely accepted, actually internationally accepted.

[00:51:04] So I don't know if their review rises to that level of collection, that level of scrutiny. And so I do know with audit, it is another layer of assurance that when we do perform these items, we are performing them with the framework that we have to follow, knowing that somebody will eventually come and potentially review all our audits or a sample of audits to make sure we are operating under that framework.

[00:51:31] Okay, I appreciate that. I think that would be a good thing to follow up on and make sure that you've – and I think there is a place for both audits and program reviews. I do think that operationally both of those bring great value. If I may add, I think the program review, the way I look at it, I think it has a great place for them to do that versus an audit.

[00:51:56] So, for example, let's say hopefully this budget passes with the math initiative program that we're putting in place as a pilot. So a program review of the math initiative would be a program review. We won't go and audit that. But if the policy, like I think in this case, it's a placement and procedure policy for student placement, and are those being done properly, then that would be an audit.

[00:52:20] So, again, we need to figure out, but I think that's... Do you have any further questions? I should go to Mr. Beatty. I can defer to Mr. Beatty, but I would also just ask if at some point, when

understanding we're running out of time here, but when is an appropriate time to give my input on the priority order?

[00:52:36] Because I have some. Thank you. So I'll go to Mr. Beatty, and I'll answer your question too. Mr. Beatty. Thank you, Chair. I guess I'll just point out, I like to see the audit of student software applications on here, but I would also agree with my colleague, Mr. Mahedby, some of these could be reworked, especially like the audit of the special education staffing needs.

[00:52:53] I think that's a key thing, you know, and I think that would solve a lot of problems. Going back to Ms. Ogadeg was talking about, I'm on the LNP committee, and we're going through that policy right now, and I think, like Mr. Wood was saying, Like, an audit we do is a very specific process to evaluate processes where, you know, there's external, you know, like, they've got to do it right.

[00:53:19] And I think, not that we don't have to do the planning reviews right, but I think it's a much more internal process where we're just sort of like, is this kind of working for our students? Are there things we can do better? My understanding of the context for it a lot was this practical nursing program that we ended up closing.

[00:53:38] And the staff going through that process, I don't think they really had a sort of a clear set of how they should evaluate a program, and it was kind of, well, it's not really serving the students really well, per se. It's kind of got this other problem where if someone who had been in the program 10 or 20 years ago took the test and they didn't pass, that negatively affected the program, and it affected the current students, too.

[00:54:03] So I think that's kind of the idea for that policy, is making sure that the things that we do on the educational level, kind of, we're making sure that it's good for everyone. So I think that what Mr. Woods is saying, like, audits internally are very, going to be much more rigorous and done in sort of a more universal way, rather than kind of our internal process.

[00:54:25] At least that's how I interpret that. Can I add, internal audit performs audits and reviews, and so reviews do not rise to the level of an audit. So an audit will give you a reasonable assurance, reviews just give you some assurance. So we can never give you 100% assurance that everything is going to work out, but an audit does give you reasonable assurance that a control is working or a process is working as intended.

[00:54:48] And a review just gives you some assurance that that process or control is working adequately. Thank you. So I think to answer your question, Ms. Ogadugbe, I think we need to go through all these items, and then if you have additional items to add to it, I think we should also consider them as well.

[00:55:07] I think it's a committee. And it's, I think, our committee's responsibility that we come up with a short list, that we can take it back to the board and make sure the whole board is on board with what we're recommending back. So maybe we take top 10 or top 15. 'Cause as you shared, I have my concerns on some should be higher and some should probably, should even make the list or not.

[00:55:29] So I think we need to probably budget Mr. Ahmad at least a couple hours next time. I think we won't be able to done in an hour. So I think we just need to budget at least two hours to go through it, and then we'll get a chance to work and review this.

[00:55:45] And I would encourage the committee members to solicit some other audits that you would like to consider so we can get a little bit bigger list to walk through and make sure that we have those covered as part of that. And I just want to add that for an audit of student software applications, it wasn't a recommendation from the grand jury report, But it is the reason why it's on there.

[00:56:07] Because students were texting each other using software that we provided for them. And that's how that one made the list. Got it. And I know we have, we didn't cover 501, Mr. Armad. So I'd like to push that out. I think as a committee member, we can read through that and perhaps bring in some comment.

[00:56:25] But hopefully bring us an information item. I'll show you with some of my observations already in terms of, I think the one quick thing that I just want to share, like there's, you see definitions section in there. It's missing. I think that will be helpful. And I think sure the committee members can, when we meet next time, we can provide some input into that process too. So I think we'll have to bring back 501 back.



Coraggio Consulting · aguyonx.com