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Loudoun County School Board, Audit Committee Meeting, Monday, May 22, 2023

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Place Loudoun County Public Schools / School Board meeting (see BoardDocs / LCPS-TV)
Length 1h (video)

- Official meeting video (Vimeo / LCPS-TV): <https://player.vimeo.com/video/829194025?rel=0>
- BoardDocs (School Board): <https://go.boarddocs.com/vsba/loudoun/Board.nsf/Public>

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[00:02:26] Good evening and welcome to the Audit Committee. I'm joined by Mr. Beatty and Ms. Ogedekbe has a listening session so she would not be able to join us today. I guess we probably don't have any public comments tonight.

[00:02:43] We can move to the third item on the agenda. It's the approval of meeting minutes. Do we have a motion? I move that we approve the meeting minutes from the April 24, 2023 Audit Committee meeting. I second that. Any further questions? No?

[00:02:59] - All those in favor, raise your hand and say aye. I know that the draft meeting minutes been approved with Mr. Beatty and, sorry, with Ms. Ogedepe-Axton and approved by Mr. Mahedvi and Mr. Beatty. We'll move to, I think we don't have any action items tonight either, so we'll just jump to information items.

[00:03:19] I know we talked about bringing back the audit universe priorities. I think this is a first cut from the staff in terms of the priorities, I believe. And I'll let you pass it on to you, Mr. Ahmad. Yes. As we discussed last time, audits 1 through 10 were from surveys, staff member feedback, and based on the risk that, or the risk scoring of cabinet members, did aggregate grading, and so 1 through 10 are based on those priorities.

[00:03:57] And then 11 through 5 are from other sources. Other sources include board members and feedback and also attending board meetings. And so what I want to do in this meeting is really focus on, out of this universe, what audits do we want to perform next fiscal year?

[00:04:22] And I know the next meeting is our last one before the break. And so if we can at least get a minimum of four approved, I think that's more than enough to take us into the next time we meet after the summer break.

[00:04:40] But ideally, I'd like to pick anywhere from five to eight audits that we can put on our action plan next time to be approved for the annual audit plan. So I don't know, Mr. Beatty, if you have thoughts, but I'll begin.

[00:04:56] So out of this, let's say top ten, Mr. Ahmad, which are the most needed? Like, I mean, what's the biggest impact? Like, where we are coming up? We're seeing the biggest amount of challenge.

[00:05:13] I mean, collectively, right? I mean, this is the list that staff put together saying, well, this is a good list to begin with. But what are the biggest challenges we're seeing? It's like, hey, we need to go and audit that. Like, I can tell you one of them, which I've been hearing on and on again, is number ten, right?

[00:05:34] - So number 10, we're hearing a lot of, you know, we've been through a lot of discussions in the last few weeks, in the few school board meetings, and that questions come up again and again saying, where are we?

[00:05:50] And I think it's still, you know, even as the last time Dr. Smith presented it, it's still being figured out. And so that was, I think, that would be one of the needs. There's also discussion about, along the same lines, this is a bigger ask.

[00:06:11] I think it's going to come up as we talk to the full board as well, where are we meeting the IEP hours of the parents as well? And if so, is that because we just don't have enough resources or whatever the criteria might be?

[00:06:31] So those are two that I can tell you where I hear a lot of concerns from community, and including the leadership as well, whether we have the right numbers of staff, et cetera, in place. So I'll begin with that to start the discussion where I think, again, what you heard, Mr. Ahmad, in terms of what the biggest challenges are, and I'll let Mr. Beatty also speak to what concerns and challenges from this list or anything else that you'd like to bring it up to this committee as well.

[00:07:02] Do you want to take it first? Mr. Ahmad, do you want to take it? Yes. I would agree, if I had to pick something from this list that I've probably had the most discussion on, it is the special education staffing needs and requirements. It's something that I discussed with Dr. Jones early on when I got here.

[00:07:25] It's something that I hear repeatedly in the board meetings. And so it would be the most talked about or discussed item that I've talked about on this list. But again, I just, the items on this list are to get us going.

[00:07:42] I do hope next fiscal year we have a more in-depth risk review. But for now, we're just trying to get off the board. And I do think that it has been something I've discussed with quite a few people here internally.

[00:08:01] Before I let Mr. Beatty chime in. So I think overall, I think we're also trying to have a sort of a good universe going into the next fiscal years also. So I think that's where we want to get into is saying,

well, is this universe good where we want to see both as staff and when I say staff, I mean administration and board, that it's a good list for where we collectively want to target that.

[00:08:24] Anyway, Mr. Beatty. Thank you. No, I completely agree about the special education. I think that needs to be top of mind. One question I have kind of about all these is we think about tasking staff is the estimated hours and such. What's the formula that goes in that?

[00:08:40] the number of people that would be working on it based on the weeks so for for example i guess the three the 400 hours it would be in the special ed is that 10 people working one week full time or five people working two weeks like yeah yes that'll be all audit hours so um to staff and myself the time we charged will be that amount and it's just the estimation and uh and so it's it's the total audit hours. So in the course of a week, you can assume one individual will probably spend

[00:09:14] anywhere from 20 to 24 hours working directly on an audit. And so those are the total hours we estimate or I estimate to work on an audit. Again, just keep in mind this is estimated hours and they do not equate to number of weeks. So if you just took the number of hours and divided by 40 that's not the amount of time it's uh it's just the amount of hours okay no that's helpful i mean i that's the same with like software projects like just because you put a lot of people on it doesn't mean it takes any quicker so from i guess from a baseline then given what you just said the 400 hours for the special education audit if you've got the two two people working on that that could

[00:09:54] be at a minimum of 10 weeks if it's 20 hours per week so we're just you know kind of keeping in mind your work and i are we working on multiple audits at the same time or i guess because you're Asking questions is probably a lot of pipelining. Yes, it's always my intention to always work more than one audit at once, so there's never a stoppage in work.

[00:10:15] So if there's one audit that is kind of put on pause due to whether it's outstanding requests or other issues, then we have something else to work on. So at a minimum, I'd like to have two audits going on at all times. Okay, yeah, so I would again agree the special education audit has to be foremost just to answer that question.

[00:10:36] And I guess specifically with that one and probably with all the other ones, so when we task you with an audit, you come back with a report and such. Is it mostly going to be sort of an up yes or no, like, yes, we follow the federal guidelines, no, we don't, here's what's missing, or will it be kind of recommendations that the board can adopt in order to fix those problems, specifically special education if it's sort of, well, you know, despite the staffing standards, we actually need to hire more people in order to fit whatever we're required.

[00:11:04] We need to fix the reporting so that we have the correct hours so that we can actually hire the correct amount of people? Yes, several things. So recommendations will go to the owners of that process. Those can include ways to be more efficient.

[00:11:22] It might include staffing, you know, recommendations. Also, how to reduce conditions that create that deficiency or if there is a deficiency. Also, recommendations could be best practices or it could also be cost-benefit analysis where we say, okay, you have two programs that pretty much do the same thing.

[00:11:45] This program costs more, so we recommend that maybe we should phase out one program and stick to one. But the types of recommendations are really dictated by the audit and they can be anything. It

just depends on what type of audit we are performing.

[00:12:03] So, you know, I'll just chime in. I think the last couple meetings, I think Mr. Woods, I mean, presented the process of the expectations so i think if you don't mind sharing the slides again the deck with the board with the committee member i think that'll be helpful just to remind because those those uh overall process slides are pretty good so i think it'll help mr bailey too yes if you just give me one moment to pull those up yeah as i'm looking at this i think given the uh the nature of the it landscape i think the financial it security i'm sorry the um the it third party

[00:12:42] risk. Number two would be a top line, just because I know in my line of work I get, we now have a lot of questionnaires around that, so making sure that we're not at risk would be beneficial. And recently Virginia is one of the few states that has a data protection agreement where they recommend certain clauses be included in contracts we enter into our IT vendors.

[00:13:12] every state has one, but most states, or not most, but I do foresee a lot of states will have them. California has them, has it. They were probably the first state to have a data protection agreement for their state agencies. Virginia now has one. I think it's recent, probably in the past year or two that that got enacted. And so with the IT third-party risk, we'd also be ensuring that new contracts we entered into for IT vendors. We make sure our vendors sign that. Just an example,

[00:13:47] recently I tried to purchase software for our department and the vendor refused to sign it and because of that we didn't enter the agreement. And so we're back on the lookout for a vendor that we can have for an audit management system. Well, I think the one, the review of LCPS student placement policy procedures that's because it's part of grand jury based on the grand jury support that'd be good to put in there as well but I mean they're

[00:14:26] all important it's just a matter of what so I think if I was going to push for sort of those three I think that would be from my perspective important yeah I had I had the number six as number two for me as well so number ten being one and number six being two and then I also I guess have a question about again coming back to a special grand jury recommendation, number 13 as well.

[00:14:52] I mean, can you speak a little bit about what 13 would encompass? Just curious in a sense. Yes. So how I foresee number 13 is identifying avenues that staff members have on their behalf that they can go to when they have a concern or an issue and how we communicate that to staff.

[00:15:13] So are we communicating to them our EAP program, our employee assistance program? Are we communicating to them how to reach out to the ombuds when necessary? Are we communicating to them when to reach out to the ombuds as opposed to when they should reach out to HR?

[00:15:32] Also, are we communicating to them that there is a fraud risk hotline now that they can go to in case they suspect fraud or waste or abuse? And so it's making sure that it's reaching out to staff and a survey, so to speak.

[00:15:51] And seeing if they are aware of the avenues they have that support them and ways that they have or outlets that they can go to when they do have an issue. And it's going to be how are we communicating to the staff and do the staff have a full understanding of the things that they are available to them in this area.

[00:16:16] I think that would be also important to have because that communication is because I think the number three is also communication, but I think it's a little more broad than this specific one, I think. so um you know i think i would again if if we all in agreement i think i would like to move 13 up so so that we can do that um again as mr baity said i mean all of these are pretty good lists to begin with but i think it just where we put the initial energy and and where we want to get the you know whichever we feel that's most challenging we get the the the the the initial sort of look

[00:16:53] at it to begin with so I would say move 13th up in the top five universe of it and then number two can be in the top five as well so the numbers I have so far are number 10 13 6 2 those are sort of the list that I like to see in the in the in the top sort of five five aspect of it there's also one more for special grand jury, no, no, we already covered the number six, never mind.

[00:17:28] Were there any more in the special grand jury? I think those are two where they're only ones that I can see. The other one is the student placement policy. Okay, that's number six. Yeah, that's what I thought. So there's one here that is, it's not specifically identified as a grand jury follow-up, but it is student applications, number seven.

[00:17:54] A lot of the student software applications was one of the concerns that were brought up in the special grand jury report. Okay, so the seven is, again, goes back to the, from, I guess, how the kids are using the right software based on the policy or not.

[00:18:15] Okay, that's a, but that could be, again, I want to be careful about audit versus just, you know, this could be a list that, you know, Mrs. Smith can also take it up and say, hey, are we, so I'm trying to have a balance between what the department can just go and evaluate versus a full-blown audit.

[00:18:37] I mean, we've talked a little bit about this on the technology steering committee. They're looking into things like this. So I would agree an audit might be good, but I'm not sure exactly what could come out of that other than new processes and stuff.

[00:18:54] But I think there's already a lot of processes in place. So I don't see it as much of a need per se. I mean, it's the problem with software in general. It changes so much. Like you're talking about procurement software. There's a lot that goes into it. As we're talking about this, maybe an audit would make sense.

[00:19:14] Well, maybe you wanted to see what Mrs. Smith and what your committee comes back with. And then based on that, maybe I think it becomes part of the universe of 15, but maybe they're not top 10 in that sense. So we could move number seven to not the top 10, but I guess the 15 in the list of it.

[00:19:33] And you can make a determination, you know, because this is something we can come back six months from now and say, has a universe change or something we have priority, we can make adjustments to that as need to be. So we can move that for right now towards that.

[00:19:49] The online course audit since maybe you can speak to that. - Yes, this is directly from, well, what started as the VDL for elementary schools being eliminated.

[00:20:07] And so that's where this one comes from is attending board meetings. Also, I received a call from a parent who was concerned that the elementary VDL was going away and they had a student who had a compromised immune system and they were not aware of VDL going away until last minute and so

this parent was concerned that their kid might have to go to school with the compromised immunity and that wasn't the best case scenario for them.

[00:20:38] This parent also had another student who was in, I believe, high school who could stay home because the VDL program was available to that older student but not available to that younger student. And so based on attending the board meetings and the parent concern is why this ended up there.

[00:20:59] And so it's just taking a look on the services we provide online for learning. - So since we don't have that anymore, I'm not so sure that, I mean, if it was there, then I can see the value in doing it, But I'm not even sure that at this point, I mean, I wouldn't even want to include the 15 list, to be honest with you.

[00:21:25] So we can, you know, move number five out. And we can remove it from the list altogether. I'm just going to go through a list if you have anything go through it. So security pass and ID, I think that's a lot of value in security, making sure that everybody has the right access to it.

[00:21:47] So that's that. But I guess it can be in the top ten, but maybe the second half of five, maybe, if that makes sense. um we talked about number two being in the top five so i want to go speak to that number three is is very broad i think i i think it it's needed but i guess where i'm i'm struggling with do we have a you know do you have a comprehensive policy or do you think do you believe that you have

[00:22:19] enough to go and audit that to say that you have processes directions things in place to say this is what we said we'll do, but this is what we're not doing, or this is where the gaps are? Do you believe that we have enough for you to measure against? I don't know the answer to that, so I'm asking. So the absence of criteria or policies, that would essentially be the recommendation is that we incorporate them. And do we have any or are there enough?

[00:22:56] i do not know but uh if if we did lack any uh policies or procedures um that would be the recommendations is to uh management to uh to have well-written policies regarding communications okay i like that we'll go to a remote worker management and so yeah yeah i would ask why this isn't here i mean i don't i know like some people might telework and we there's obviously potentially another pandemic i guess but in the day-to-day operations i think this this is kind

[00:23:35] of very low priority for me because what 90 of our staff work in the buildings like would directly with students if not more they you know maybe 93 like it's i think that um i would put this a much lower priority and and for mr um baby just for you what elon musk said it's like elon musk never heard of him never heard of him he said it's morally wrong for people to be working remotely right now i think that's what that's what he said yeah so what maybe you can explain to us how this came in the list maybe then we can kind of respond back whether we want to have in the

[00:24:14] list or not uh yes so during the superintendent search um there was a meeting with staff and there were some who had concerns that some departments worked from home more than others And so, given that, and also given the climate that we're in, we're moving more to hybrid, working for those who can.

[00:24:39] It's about managing staff who work remotely. Also, when to remove somebody's eligibility from working remotely. And so if an individual has the privilege of working from home or remotely and a manager decides to revoke that privilege, is there a process for that?

[00:25:06] And are the employees aware of that process and are the managers aware of that process? And is it uniform throughout the division? Got it. So I would say, I mean, I would say, Mr. Woods, I mean, again, all the lists are very brave and we want you to be brave.

[00:25:23] doing audits but maybe um you can keep this towards the bottom bottom 15 bottom towards the list because i don't know if i think we should give the hr a chance to just do an assessment and and make that before we just jump into the audit part of it i think that will be because i think we want to give at least some department where they need to go and assess it give the chance to to do that before we just jump outright and start doing an audit of it I think it will just cost more.

[00:25:56] I mean, again, we have more things to take care of than probably take this thing on. So I would say keep it, but just towards the very bottom of the list of it. Go ahead. Yeah, I agree. But I also think, like, as you're talking about, there seems like there's a certain policy issue at stake that we have not defined this remote work thing where I think the general assumption for a long time was that if you worked in education, you kind of went into a building.

[00:26:21] And, you know, obviously as there's more of a sort of a support staff that could potentially work from home, I almost think that that should go to the HRTD committee as a policy. And maybe would an audit kind of help spur that, or is it sort of ancillary to that? Well, given limited resources to auditors and myself, if HRTD is in the process of performing a policy regarding telework, I think it would be best that we just sit back and wait.

[00:26:50] That way we can allocate our resources to something that might be more of a priority. And that way we don't duplicate work. No, I agree with that. So they are working on a policy right now that you know of? Not that I know of. The only thing I know is when I started is I looked up the parameters for telework, and it literally encourages it.

[00:27:15] But there isn't anything that I read other than knowing that if you're put on a PIP, you're removed from telework however um it doesn't specifically say i don't know if it specifically says okay if you're on a paper you have to um you're removed from telework i think it's more assumed than written down so my i think we can keep the mic on i think the mic was always off because we have somebody in the webex and that was always interfered that's where we had this habit of turning off and on a mic otherwise we're good it's a hot mic so but it came in the

[00:27:52] list because you talked to the staff. So somebody deemed it necessary to be in the list, I would presume, right? Okay. So I would say let's keep in the 15. I'm not in proportion of removing it, but let's just keep it, but towards the bottom of it, I guess, or somewhere with the staff.

[00:28:13] So next one is we're removing online courses. Operational reputation, number six, we're keeping it, we're bumping up, I mean, number seven, audit of software applications, we are moving this thing down, I think we said?

[00:28:31] No, top five. Top five? Because it's a grand jury, it's sort of nominally related to the grand jury. I see, number seven is, okay, so it's a top ten, all right.

[00:28:47] Safety, operational, so what made this one show up in the list? The playground? Yeah. Yes, that was a, it was a student.

[00:29:04] from a high school who came in and did a presentation on playgrounds and I thought this would be something to put on there because it is applicable to what we do and also to gain community trust.

[00:29:22] Okay. Again, it's nice to do it, but probably not asking for maybe the top, the bottom five, is um fundraising i think you're doing this already or no that's not you're doing the the stipend right now the fundraising activities okay so this is gonna i don't know mr beady if you have any thoughts about this one no i think it's fine i mean again after a top five priorities is probably a good spot in there okay because there are concerns with the new policy and all that i'll

[00:30:00] jump to we talked about 10 we'll talk about 11 so order of jefferson contracts um okay yeah i'll keep this I mean I think that's we talked about this school bus driver safety fine I don't have any issue with that the student waste that I'm curious what can we like I know I've heard about that also that student waste a lot I mean they don't they'll just take the food and half of the food is just thrown away so I'm just thinking on onset like working backwards right saying what

[00:30:39] are the recommendations we can come out knowing that that would be the case of the waste is being done and you know what what recommendations possibly we could come out of this yeah so i've had conversations about this and i've learned that uh when students are uh in the cafeteria and they're going through the lunch line there are certain amount or the certain things they have to receive and so students may all receive something that most students don't like yeah also students are heavily peer pressured so if one kid doesn't like it a lot of kids might say

[00:31:17] they don't like it so there's there's a little fickleness to it um but there was an audit in dc on their public schools where they they did find have findings um even with those things going on where they uh determined that there was enough uh waste going on where they can they could save a lot of money or uh use those use that money to buy more resources or more food and so yeah but Yeah, so also food waste is also something that the Department of Education tries to keep a handle on, and there's guidance on it.

[00:31:57] There's a program that offers guidance on food waste. So there must be already recommendations on how not to do it. So I'm thinking of, like, you know, what would, let's say audit comes back and says there's food waste is going on, and you'll come back with the recommendation.

[00:32:18] What I'm trying to, Ms. Willoughby's left here because food and nutrition come into her office. What can they do now? Because, and also the secondary part of which I'm thinking is this comes back to free and reduced meals also. Because I guess if you're paying for it for like \$3 or \$4 per meal, and I mean, I shouldn't say this, but if they're wasted, they paid for it.

[00:32:44] But I think where we are saving money is that if you are provided the food and then it's being wasted, then that could be gone for better application then. So I don't know how much of the free and reduced meal is.

[00:33:01] I mean, I'm guessing that that's what you'll be channeling your energy on, not so much on a la carte. But I think the challenge is that, like you were saying, there's regulations on what we're supposed to provide. Like we have to provide certain things. For free and reduced meals. I think for all meals. For all meals.

[00:33:16] I think that even if they paid meals, I'm not too sure, but I just know that when they go through that line, they're supposed to have certain things. But it's also one of the purchaser. Is the purchaser

following the guidelines that we set forth when they're purchasing food? Because I think it's the staff -- there's a staff member on the campus who's doing the purchasing for food or who's in direct contact with the vendor.

[00:33:40] So it's also making sure that that individual is paying attention to our resources. Now, if you expand to that, I'm game. I mean, if you want to go to the vendors level, I'm game. But then also, I would add one more element to this, which I think we as a board have made a good start, and I'll give credit to Ms. Willoughby's department also, because I think she has done a fantastic job, to a point where I met with the director of VDOE, nutritional director.

[00:34:07] They believe that Loudoun County is a pioneer when it comes to diverse meals options. So what additional things, as you learn through the processing, maybe this is from food wastage saying, well, I don't like this, but also from the kids' needs also saying, well, I could eat a burrito or tamale, for example, versus I'm getting a sun-kissed sandwich, which I don't know what sun-kissed is.

[00:34:36] I don't like it, but I could eat a tamale for breakfast. So I don't know if you can expand that to looking at some other diverse meal, if that's one of the ways to mitigate some of this food wastage too. And you bring up a good point, and that is...

[00:34:54] food requirements can be individualized based on a number of factors, and so it's how do we identify individuals with food requirements?

[00:35:09] Is there a way to say, okay, this many students need this requirement and this many students meet that requirement, and making sure that we right size our meal plans for those students. And so when I think about it like that, it's really in the beginning of the school year where we're really trying to figure out who's enrolled in our schools and how we can address our food needs to meet the kids' needs.

[00:35:38] And so that's a whole other aspect to it, and it's one of equity. So there's a lot that goes into that. So that's something I think there's a lot to uncover in the food side of things. But again, I'm going back to what would you audit and would we come back versus providing, maybe this is something different angle that you have to have where you can provide some recommendations to the department to do some of their own before you go and jump into the audit.

[00:36:03] - Yes. - Maybe give them an opportunity to do some analysis saying hey, we are hearing things. Maybe you can do an internal review of this thing before and next year we'll come and audit that. So that way, at least they have an opportunity to go and address certain things before we come and audit that.

[00:36:20] Maybe that's, and that way you don't have to have the whole bulk of the weight on your shoulders to do audit everything as well. So I think this would be in the kind of similar lines of it, but I'll let you kind of figure out how to navigate that. I think it's a good idea.

[00:36:35] And so what I think, if we could just get a five to maybe seven audits for the annual audit plan, and then those that we don't put in the annual audit plan, we can discuss throughout the next audit committee meeting to see how we want to address it because after we get the annual audit plan, we'll perform those audits.

[00:36:58] And so most of what we'll be providing you is the updates on those audits. But other things we could discuss is what we'll be auditing in the following year. It's sort of like HRTD's plan to always have a schedule three years out.

[00:37:14] And so we'll do this process. We'll go through the audits we'll do next year. But as soon as we come back, we'll start talking about the audits we'll do the following year. So I'm fine with, I mean, again, this one may be coming to the bottom five, food. And then the last is construction risk management.

[00:37:30] I think it can stay where it is, number 15. Since I think there's only one we removed from here was the online courses, I think. Number five is what we removed from it completely. Yes. So there's one more I want to add to it. I think this is an even more challenging one, which comes back to from, before you put on the list, I would talk to, you know, Dr. Smith and I think Ms. Richardson as well, you know, again, and Dr. Jones.

[00:38:09] I think Ms. Richardson is the director for special needs under Dr. Jones, where we want to audit if we are providing the number of hours we're supposed to provide.

[00:38:25] I think that's something goes back to, because one thing is to say whether we are staffing based on what needs are, but then are we providing the hours that we're supposed to provide? And again, I think this would also build trust in the community.

[00:38:44] If we are doing it, then it will just kind of help us communicate that. And if you're not, then we can address that issue too. So I think that's also a little bit higher in the priority in my list to just ensure, again, I've heard a lot.

[00:39:00] I mean, again, this has been going on for some time now, but now I think it's through the audit committee, I think we can address that as well. And do you think that's something we can address in the special education staffing needs and requirements? Because as a requirement, if it's the hours, we can...

[00:39:17] Yeah, just add that one more word to it. And I would say don't be afraid to expand the hours that you need. And I was going to say that if we would, it would be similar to the one, to number nine, where it's a range of 400 to 600. Absolutely. - Okay.

[00:39:33] - So yeah, if you expand that, perfect, then I think it means it. So then I have, let me see what numbers I have. I have number 10 as number one. I have number, and I'll just, the next of them I'll just be with the top five.

[00:39:52] I have number six, 13, two, and number, which was the number? - Seven. - Seven in the top five.

[00:40:11] So 10, six, seven, two, and 13. And then the next five would be one, two, three.

[00:40:36] We moved on to the top five, I think. I think it's three. I think two was number four. Okay. We had 11, 12, and I think then you can have the list as you go through it.

[00:41:04] Yeah, after eight or nine. Eight or nine, yeah, just pick and choose. Yeah, I think if you add the hours to the special ed in the number 10 itself, I think that will address that we're meeting the needs. I think we say the staffing needs, part of the federal state, but including the hours that we're supposed to provide.

[00:41:22] I think that would meet the essence of that. I think this is a great list to start with. So I think if we, because I want to present it back to the board as well.

[00:41:41] This is a list that we're coming up with. So we're in May. So we'd almost want to set it up. We'd want to suspend the rules and push it forward. Yeah, the only problem is I'm going to be out.

[00:41:57] I mean, you guys can meet. I'm going to be out in the June 13th meeting. I won't be available. I won't be here for the meeting. And that's, I think, the last meeting in June, or do we have one more? Two more. Well, there'll be this first or two. Okay. So you can bring us an information item on June 13th meeting, plan on that, and then presenting it on the June, the following, we can take an action item and confirming and moving forward with it.

[00:42:21] If you can do that, I think that will be helpful. In the meanwhile, if you clean up the list and send it out to the committee members, we can review it. And I think we can confirm what we just talked about, and I think we can move on with that. Yep. So I will reorder them, send them out to you three on the committee.

[00:42:44] It'll be a June 13th information item. Actually, I'll send out the... Would you like me to send that to all board members once we reorder it or just... No, just committee members. So then on June 13th board meeting, we'll put it down as an information item for the next meeting, audit committee meeting, we'll do an action item to get that approved.

[00:43:09] In that meeting, or in the audit plan, I'll also attach, I put it on the second tab of what I shared, it's the realization hours. I don't know the protocol. Can I share something in a meeting that I didn't put up on information, I didn't attach?

[00:43:28] You don't need hours. I mean, so when you're presenting the full board, Yes. I would remove the hours. I mean, you can keep the yellow column about how it meets the strategic plan. Yes. But I would remove the hours. Okay. And other types are all performance.

[00:43:43] You can remove that also. I don't think you need to do that. All right. So one more thing. When you're June 13th, like I said, I won't be there. You have a good sort of slide deck where you talked about the process. So you can open up through that.

[00:43:59] Okay. Share what the process is. So this is a, I mean, we have been sort of informed and kind of educated on this thing. I think the full board also saying what the expectations are, what you are taking, how you're taking with it, and how you plan to do it, and everything that you've shared with us.

[00:44:17] Just a good slide deck presentation into it. And then maybe it could also be a workshop in that meeting. So typically we have two ways to present it. If we have a meeting that starts at 4 or 5 o'clock, there's an opportunity to do a workshop where you can present the approach for the audit committee and just leave it there.

[00:44:41] Board members can ask questions, et cetera. And then later in the evening, you can come out and present as an information item saying this is what we're bringing forward. And this is, you know, you plan to bring it as an action item for the board to approve. So if they have any comments, feedback, et cetera, they can, we'll go through the process to do that.

[00:44:59] - Okay, then I do like the workshop and then present the universe later. So just, yeah, because you have an opportunity to share with the full board what we've done so far so you can have a whole summary of what we've been doing, all the work that you've been doing, and then how we came to this particular universe also.

[00:45:20] And then also about this is the top seven is what you list, but every six months you'll come back and just make sure that that is still the priority or something else needs to be added. So at least they're

aware that this is not set in stone, and the board members always have an opportunity to make adjustments and share that.

[00:45:39] That'll be helpful. Great. All right, anything else? Okay, all right. Thank you, Mr. Wins. So we'll next, we'll go on to update on current audits. Yes, so we're currently doing, that's the old agenda.

[00:45:59] I can stop sharing because it's not up here yet and it might take a second. So we're currently doing two audits. We have the audit of employment eligibility verification form. That audit is currently in the fieldwork phase.

[00:46:15] We've completed planning. We're now in the fieldwork, which is the testing phase. I expect that testing to be completed a little after or mid-June. Once we've completed the fieldwork, we'll go directly into our audit reporting, which is preparing the draft report.

[00:46:39] I do expect that audit to be completed sometime after 4th of July, and then we'll issue that report. So that's one of the two audits. The other audit is an audit of LCPS fine arts stipend.

[00:46:55] Now, the stipend program is new, and so we are in the planning phase, and we've had conversations with three or four principals about their stipend process and getting an understanding of what they do.

[00:47:12] And so that's where we are now. We still have about 10 other principals we want to meet with. And also we'll meet with, we've met with HRTD. We'll also meet with payroll to see how they identify people get and receive stipends.

[00:47:28] And so that audit I don't see completing until sometime in August. So it's a lot more moving parts than the I-9 form. And so there's a lot of information regarding the stipends. But that's where we are in that one.

[00:47:44] So we are in the planning phase still for the fine arts audit. Questions? Okay.

[00:47:59] Thank you, Mr. Woods, for that. I guess we'll move to the next item, which is the Office of Auditor General's draft policy. Pass it on to you, Mr. Woods. Yes. For this one, it's just I want to notify the committee that we plan to format this the correct way, I think, and start the process of presenting it to the cabinet members so they can review and start the process so this can become a policy.

[00:48:33] And so the cabinet hasn't reviewed it yet, but it's me just coming to you all and just informing you that we're gonna start the process to move this along so it can become a policy.

[00:48:48] - Okay, the question I would most likely, some board members may ask that to establish a list before a policy, I'll entertain that also, because we have still time until June 13th, whether they want to see a policy before they want to approve the list, because, again, this would be the...

[00:49:09] I know you have a charter already in place, but we have not voted a charter in. So there was a draft charter, and this policy is the exact language from that charter. And the thing with the charter is there's a lot of moving parts, because with the charter, it's supposed to be signed by the chair of the audit committee, the chair of the board, and the superintendent.

[00:49:32] But because we'll have a new superintendent here soon, we'd have to go back and the superintendent would have to go back and sign it. And if he has to re-sign it, they have to re-sign it. Then

all the other individuals would have to go back and acknowledge that they signed it too because it's now an updated version if one signature is new.

[00:49:55] And to mitigate always doing that process, if it becomes policy, then we only have to review it every five years, as opposed to every time a new chair of the board is taking over. It's similar to the ombuds.

[00:50:11] Ombuds usually have a charter, but it was determined that it was better just to make it a policy. And so it's similar to what the ombuds would perform with their charter. So I know this is something we, I don't have direct feedback at the moment of this policy.

[00:50:32] I mean, I don't have something to go by. My question, I would throw it the same way I asked the, I threw it at the Ombudsman's policy too, because this is something my sort of experience in the last three years with LCPS, because there's a lot more details in the policy itself.

[00:50:51] So policy versus regulations, because if you have to go back and change it, then it has to go through a, you know, quite lengthy process to do it. So you can make a policy which is, covers the essence of what you would direct it to do, but then you can put a lot of the items in the regulations if they are not policy as such.

[00:51:15] So that was my sort of past feedback. So Mr. Beatty, I'd say because this is a very specific policy about oversight, I think it would be better if it was governed strictly by the school board rather than putting it into regulation because regulation kind of can change that school board oversight.

[00:51:33] So I appreciate all the details in here and the fact that it would be very explicit. Like, what are the guidelines for the auditor? So I understand what you're saying. Generally, I would agree that's generally the way we do it. But I think that's for more operational things.

[00:51:50] And I think for something of this importance where it is, the oversight rule, you know, it is exercising the oversight rule of the school board. I think it would make more sense to be as explicit and spelled out. I just want to add that if we get a peer, well, eventually we'll have a peer review from outside, peer review from local government, they'll look for this language, but more importantly is if the state inspector general or the audit agency at the highest level of state or Virginia

[00:52:26] state, Commonwealth of Virginia, if they came, this is also the same language they would expect, and this is what they'd be looking for because this is part of the framework for internal auditors. So I know this is the second time I think you're bringing up this policy to us in the committee.

[00:52:42] So normally we would have this policy go through a series of advisory council groups to get the feedback, and then it will be open for public commenting. Do you think that it's in a good place?

[00:52:58] If you believe it's in a good place, we could then, as a committee, ask you to start collecting feedback from the different advisory group about this and see what their feedback is. Do you think it's in a good place where you want to have feedback from, like, MSAC and LEAF and SEAC and then general public?

[00:53:22] Do you believe? Yes. And I think for the advisory committees, I can also provide the – there's a – Institute of Internal Auditors has a pro forma charter, and that's basically where this language is coming from.

[00:53:39] It's tailored for Loudoun County Public Schools, but if they can see where it's coming from and the criteria that we have to follow, then they'll see that this is not so much things we want. These are the kind of things we have to have in place to perform the duties that we're supposed to perform.

[00:53:59] So I think if you have a consensus, we can ask you to put this policy, share it with the advisory council, and then when we meet back in June, we can see the feedback. I don't know, when in June are we scheduled to meet?

[00:54:18] I believe it's June 26th. Okay, then we get it. And the reason it happened to be this way is because, again, we started out with a charter and just wanted to, yeah, correct. So if you have any feedback, we can all bring it to the next June 26th meeting.

[00:54:36] And like I said, with the list, you and I can talk about when we can look to bring it up because I know board members would have, they would want to see the policy before they want to approve the list, saying what are they signing up for. Yes. I think that would be, and if I was them, I want to see what's the, we haven't approved the policy, but we are approving the list.

[00:54:57] So I don't want to rush that list also. I know you're already working through a couple other things. Yes. So it's not like we're going to start in July. So we could maybe take a work on the policy and then we can work on getting the approval. In the meanwhile, we can maybe next time when you bring it, so there's no rush.

[00:55:14] You can just readjust the numbers, et cetera, and bring it up to the next time policy. So we can look at the feedback of this policy and then also the list. and then we can determine how best to mope over from there. Okay. No, I don't want to rush it through it just for the sake of rushing. And the first thing I did, well, the second thing I did was do the charter because it is important, and I do agree that we do need to present that and get it out there so everybody understands what our duties are, what we're supposed to have to do, and it is very important.

[00:55:47] And so for the next meeting, though, if we can just sign off on one or two audits because if we have audits in place, there would be two audits in place. That's more than enough to take us into September or the summer break, especially for one as robust as the special education audit.

[00:56:07] And so if we start that sometime in July, that will take us well into September. Okay. All right. Awesome. I guess we'll move to any other items on this number five? No.

[00:56:23] We'll move to number six, any new business? No. I have one, Mr. Woods. I think you showed us the website. Oh, it was just this right here. No, not the slides. I want to go to your website where you're sharing information about the audit.

[00:56:39] Oh, do you want to see my website? OIG's website, yeah. Yes, so this week, that is right. We do have new information. I apologize. We finally have our website has gone live. And if I could just put it OIG.

[00:57:07] And let me minimize this. So you don't have just a space for audit committee yet, do you? Well, we have pages at the bottom. If you scroll to the bottom, we have My Concern is Hotline.

[00:57:27] Also the role and Meet the Auditor General and our vision and core values. So what I would recommend, that's why I wanted to bring it up. So like how you have lcps.org, you can work with Mrs. Smith or whoever it might be.

[00:57:44] So if you put lcps.org/audit, you should have a landing page. Through the staff, it's okay to have what you have, but you should have your own audit page where people can see what all the things that you're doing and what the structures are.

[00:58:03] It's okay to have redundancy maybe or some places, but I think having an audit page, OIG place, where people don't know OIG, but people know audit. So if I type in lcps.org/audit, I can come to your OIG place, and then maybe the same page, I don't know, but that'll work.

[00:58:20] But you can start posting information as you come through the reports, what things you're working on, the processes, everything would be there and easy to find. So that'll be my little suggestion. I think it also helps to convey a level of independence for the office to not appear that we're influenced by the superintendent's office and from audits.

[00:58:44] Yep, there you go. So you get to just, I think that'll be, then I think you can put a lot of things. I mean, it's fine here to find those things, but I think having your own audit page and then being able to put meetings or whatever else you need to engage with. So if you have the policies up for feedback, they typically have a place to do it, but you can amplify them as well, saying, hey, we're looking for feedback on this.

[00:59:09] So again, you're being transparent, you're being open and soliciting as the office itself. the process is going but again you're you're bringing some different perspective to this this as well so think talk to mr smith see how he can do that and if there's any challenges you know you know how to count me yes um and and and that's the uh it's going to be uh joan sovereign's department and they work with us and if we go to them and say this is how we want to set it up um usually they're pretty good so we can we can go directly to her department and - Perfect.

[00:59:43] - I'll work with that. - Okay, all right, I think that was a new business and I think with that, I think we can adjourn the meeting. Thank you, thank you. - All right, well thank you, have a good day.



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