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Loudoun County School Board, Audit Committee, Thursday, November 5, 2026

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[00:00:14] Good evening, everyone, and welcome to the November 5th, 2026 monthly audit committee meeting. I am the chair of this committee. I'm Anne Donahue, the at-large member of the Lund County School Board. With me, our fellow committee members, Mr. Jonathan Pepper from the Dulles District and Ms. Amy Riccardi from the Sterling District.

[00:00:31] As a reminder, this meeting is being audio recorded only, not video recorded and not live streamed, but the audio recording will be available for the public to listen to in the future through the LCPS website. Now that we have done our call to order, the second item on our agenda is public comment.

[00:00:48] Is there anyone for public comment tonight? Seeing none, we will move right on to agenda item number three, approval of the minutes from the September 10th, 2026 audit committee meeting, which was the last monthly meeting of this committee. The minutes, the draft minutes are in the packet and have also been posted on board docs for review.

[00:01:09] If my colleagues have any suggestions for edits or corrections, now is the time to speak up. And if there are no corrections or amendments or adjustments, I will entertain a motion to accept the minutes. Ms. Riccardi? Was that your hand? No. Okay. Mr. Pepper?

[00:01:30] I move to approve the minutes of the September 10, 2026 Audit Committee meeting. Second. Thank you. That motion has been properly made by Mr. Pepper and seconded by Ms. Riccardi. Is there any discussion? Seeing none, all those in favor, please say aye. I that motion passes unanimously with all three committee members present and in support and now we will move on to The first of our information items item 4.01 the quarterly status update for July through September Presented by our esteemed auditor general. Mr. Woods the floor is yours. Thank you

[00:02:08] Good evening madam chair and members of the audit committee this evening I will provide a brief quarterly update regarding the activities of the office of the auditor general covering the period from July 2026 through September 2026 next slide please tonight's agenda will cover audit activities during the quarter the status of current and upcoming audits quality assurance and improvement program activities which all references QA IP going forward training and

[00:02:45] professional development hotline activity in any committee action items regarding this quarterly update the next several slides summarize the office's activities during the reporting period and highlight both completed work and ongoing activities excellent during the quarter the office completed the transportation management audit which is being presented separately to the committee this evening the office currently has four engagements in process teacher extended Jefferson contracts which we are in the reporting

[00:03:22] phase register information management and data integrity which is in the early stages of the reporting phase comprehensive staffing and process efficiency which is currently in the field work phase and the lcps and police department's information sharing protocols that one is in the planning phase the early planning phase for this one work continues on these engagements and the The committee will receive updates as milestones are reached and reports are completed.

[00:04:05] Go back. All right, upcoming audits. Looking ahead, the office has identified two upcoming audits. The first will be employee reporting mechanisms and retaliation complaint oversight. This audit will examine the process used to receive, evaluate, and respond to employee concerns and allegations of retaliation.

[00:04:30] The second is the federal grant compliance. This audit will assess whether federal grant programs are being administered in accordance with applicable requirements and whether supporting documentation is sufficient to withstand external review. Quality assurance remains a key focus area for the office.

[00:04:53] During the quarter, the office finalized revisions to the audit manual, the internal OAGs manual, which we use to conduct our audits and perform our work, developed an AI prompt library to help facilitate the efficiency of audits and consistency, and conducted internal quality reviews.

[00:05:12] The office will continue office process improvements through the development of quality review checklists, enhancement of internal control assessment tools, and ongoing refinements to audit methodologies. Looking ahead, the office plans to conduct its November QIIP meeting in the upcoming weeks.

[00:05:36] This will incorporate lessons learned from recently completed audits, completed or continued targeted auditor training, and further prepare for future external quality assessment requirements. I am

also pleased to report that no significant impairments to independents were identified during the reporting period.

[00:06:01] The office continues to invest in professional development to strengthen audit examination capabilities. During the quarter, staff earned 40 continuing professional education credits through participation in the Association of Certified Fraud Examiners Global Fraud Conference.

[00:06:19] Additional continuing, or CPE, credits were also earned through the ACFE Certified Fraud Exam and Review Course. Additional training has been identified through the Institute of Internal Auditors and is planned later this year in December.

[00:06:35] That training will specifically focus on auditing internal controls related to cybersecurity as we prepare for upcoming audits. During the reporting period, the office received two hotline submissions.

[00:06:52] Each submission was reviewed and evaluated in accordance with established procedures. The hotline continues to serve as an important reporting mechanism that supports accountability and transparency. like at this time there are no committee action items associated with this quarterly update all committee related managers matters for the current reporting cycle remain current and in compliance this conclude concludes oeg's quarterly status update I am happy to answer any questions the committee may

[00:07:30] have for clarity of the record something and mr. pepper had an issue come up and had to step out Ms. Riccardi do you have questions thank you so much for the presentation I just had a couple quick questions just to make sure that I'm level-setting because I know we didn't have a meeting last month so I just want to make sure I didn't miss anything so do we did we have a cyber security task on the list of items for audit or upcoming audit and where if we did where

[00:08:08] did that did I miss it in here so it wasn't in this particular status update But for the approved audit plan, the committee did approve the cybersecurity audit. We have training early December, and so planning of that audit will probably start January.

[00:08:30] We want it to start somewhere in December, but given the fact that we have training and the holidays, that audit will probably start in January. And so it wasn't included in these upcoming ones since initially this status update was uh for that period uh through september um and so the future quarterly updates will have that audit in it okay i just wanted to make sure i didn't miss something in all that so i appreciate

[00:09:01] that update and then um as far as kind of uh bandwidth for additional um audits in the future have we had a chance to look at have you had a chance to look at the plan or are we just still trying to schedule the existing stuff and we'll figure out if you've got bandwidth for more at a later time and i'm not trying to put more on your plate i'm just asking i think we had a conversation again i'm just trying to make sure i understood that we had a conversation about maybe potential bandwidth at some point in time correct we did um we thought about uh coming back

[00:09:37] discussing do we want to add other audits to the plan um and then i think it was determined that november might be a little too soon to add those audits um but i do think that's a continuing conversation that we can have at the beginning of the year right now I think we have enough or adequate work for the office and so I think right now we're in a good place but we will definitely continue to have

this conversation and we can also revisit that conversation in December okay great thanks so much I appreciate that thank you mr. woods I don't have any questions right now about

[00:10:16] your update so we'll move on to item number 4.02 overview of audit report Transportation Management System. Back to you, Mr. Woods. Thank you. Next up, I will provide an overview of the results of the Audit of Transportation Management. The presentation summarizes the audit objectives, overall conclusions, key findings, management responses, and the OAG's assessment. Next slide, please. Tonight, I will begin with our risk classification methodology. Followed by the audit objectives and background information regarding transportation

[00:10:55] services. I will then discuss the overall audit opinion, summarize the key findings, review management's corrective action plans, and conclude with the OAG's assessment. Before discussing the results, I would like to briefly explain our risk classification methodology.

[00:11:17] Findings are classified as high, moderate, or low based on the significance of the condition, the potential impact to the organization, and the urgency of management attention required. In this audit, we identified one high-risk finding and three findings classified as moderate or low-risk.

[00:11:41] The objective of this audit was to evaluate the effectiveness of transportation management controls and determine whether transportation operations are managed and monitored in accordance with LCPS policies, applicable federal and state regulations, and industry-leading practices.

[00:11:58] Transportation supports over 77,000 students, operates over 750 buses, manages more than 500 daily routes, and facilitates approximately 8 million miles of travel annually. Given the scale and importance of these operations, effective controls and oversight are critical to ensuring efficient service delivery and student safety.

[00:12:22] The first finding, classified as, sorry, based on the audit procedures performed, the office concluded that transportation controls should be enhanced.

[00:12:40] While transportation services has established processes and a strong operational foundation, we identified opportunities to strengthen data integrity, internal communication, performance monitoring, and operational oversight. Overall, the audit resulted in one high-risk finding, as previously mentioned, and three moderate or low-risk findings.

[00:13:00] The first finding, classified as high risk, involved incomplete and unreliable operational data. We identified missing pre- and post-trip inspection reports, missing driver login and logout information, and limited availability of historical transportation data.

[00:13:22] These issues reduce accountability and weaken oversight. They also hinder management's ability to effectively monitor performance and compliance. The second finding on the right, classified as moderate risk, involved communication, coordination gaps among dispatch personnel, drivers, routing staff, supervisors, and school administrators.

[00:13:44] These communication challenges can contribute to service disruptions, delays, unmet transportation needs, and limited awareness of important student accommodations and behavioral concerns. The third finding, also classified as moderate risk, involved the absence of a formal performance monitoring framework.

[00:14:08] We found that transportation services had not established a documented key performance indicators, performance targets, or a comprehensive performance reporting process. As a result, management has a limited ability to measure effectiveness and identify operational trends.

[00:14:23] The fourth finding on the right, classified as low risk, involved weaknesses in monitoring vehicle idling. We identified instances where buses exceeded the established limit and determined that monitoring and enforcement practices could be improved.

[00:14:40] The impact includes increased fuel consumption, vehicle wear, emissions, and potential compliance concerns. Next slide. To address the identified issues, the office recommended strengthening transportation data controls and record retention practices, improving communication and coordination among stakeholders, developing a formal performance monitoring framework, and enhancing oversight of vehicle idling requirements.

[00:15:07] Management agreed to all the findings and recommendations. Their planned corrective actions include enhanced data retention and reporting capabilities, standardized communication procedures, development of key performance indicators, routine performance reviews, strengthening idling compliance monitoring, and additional staff training and accountability measures.

[00:15:34] Overall, the office found that Transportation Services has a strong foundation supported by established safety practices, operational experience, and technology resources. The findings identified in this audit represent opportunities to further strengthen oversight, data reliability, communication, and performance processes.

[00:15:57] The Office of Audit General highly appreciates and commends transportation's cooperation throughout the engagement and their commitment to implementing corrective actions. Once fully implemented, these improvements should enhance operational effectiveness, accountability, student safety across transportation services.

[00:16:17] Next slide. This concludes the presentation of the Audit of Transportation Management. I am happy to answer any questions from the committee. Would you like to start, Mr. Carney?

[00:16:40] Thank you, Mr. Woods. So having reviewed the audit report, which is also on board docs and in our packet, which includes the response of the administration, of Mr. Memon from the administration, was here with us this evening thank you for being here it looks like by and large the administration concurs with the findings in this audit report is that

[00:17:16] your understanding mr. woods yes and in particular that's my read as well in particular regarding your first finding recommendation the one that you've categorized as high-risk and I understand that the administration disagrees with that categorization we've had other conversations about choice of language generally with regard to um to the assessment of risk criteria but um what i wanted to ask you mr woods was uh in the in the administration's response on that issue uh

[00:17:53] mr mamoon states that they have already taken some corrective actions and so i wondered if the wondered a couple of things i suppose which is firstly when you put out these audit reports and make recommendations if the administration says we are following up we are making changes do you do any kind of after action to kind of verify check on the corrective actions that the administration says that they're taking

[00:18:25] and do you given the the stated corrective actions that the administration put forward in their management response do you feel comfortable that their corrective actions address in particular that first noted the first the first finding regarding incomplete and unreliable operational data I would say their response is it addresses the finding and the recommendation and it is

[00:19:04] adequate and it is well written and put together and it has target dates we have not followed up with their action items corrective action items but during the audit transportation was very responsive and very open and answered all the questions gave us access to all their solutions ie software and so I am very

[00:19:36] confident that those corrective actions will be taken but we do follow up it is part of the audit process it is it follows up after the audit is done and then you give them time to complete their audit or their corrective actions And then we do follow up. Sometimes those follow ups can be an email. Sometimes we can go to their web page and see things being updated In this particular instance, we do have I don't know if we still currently have access to some of the Solutions, but if we do we may be able to just go into the solutions and just see and do like a few

[00:20:14] Checks to determine if they've been updated, but because there are Pretty extensive on their corrective actions. This will be a follow-up through an email or a meeting but we have not done that yet understandably since this was a very recent audit report that's helpful thank you and just to be clear when I'm asking about follow-up it is not not to suggest in any way that we don't trust that management and the administration is going to follow through with the steps they've indicated they're going to take but since that is my understanding of your purpose as an auditor and our purpose as board members our role is to

[00:20:51] oversee what is happening with LCPS administration to make sure that we are fulfilling our due diligence and you're fulfilling your due diligence don't want to have any questions and might ask I think one of the one of the corrective actions on the first finding was a vendor issue the vendor was keeping data for 12 months and purging that data and so it becomes a contract issue to tell the vendor we would like to keep this data longer we have different retention requirements and so that is reaching out to the vendor and ensuring we keep that

[00:21:29] data for longer than 12 months and so that one I believe is a something they've already worked on thank you for that I have a couple of questions about some of the specifics in the audit report and response and I I hate to put mr. my moon on the spot but I am wondering if if he will be in a better position to know the answers to some of the questions that I have so I'll I'll start throwing a few out there, Mr. Woods, and if you don't know, then I may encourage Mr. Mahmoud to come up to a

[00:22:04] microphone and chime in if you feel comfortable doing so. Thank you, Mr. Mahmoud, for being here and for agreeing to be put on the spot, and can you introduce your phone-a-friend resource?

[00:22:27] Yeah, this is Mr. Scott Davies, our Director of Transportation. Thank you, Mr. Davies. Even better um so i had a couple of questions about uh some of the some of the things that were mentioned in the article and in particular this discussion of the idling vehicles um when we're talking in here about the idling of the vehicles or is this idling for weather reasons or traffic reasons or because we've dropped off one load of kids and we're waiting for something else to happen or some combination of all of the above? Some combination of all of the above, but the

[00:23:02] latter is the majority of the idling. Drivers are waiting. It's either hot outside or it's cold outside, and they're running the air conditioner or the heater to stay warm or stay comfortable. And we are

working on that because it's using fuel, which is an expensive resource at this particular moment, but it's always an expensive resource, and we want to conserve as much as we can so we are constantly counseling drivers to conserve fuel to be efficient they're cold or they're hot they can go inside the building at the schools at the weight where they're waiting and so we are addressing that

[00:23:35] and part of the concern my understanding of part of the concern with the audit findings was a lack of consistent pre and post trip inspections and sometimes missing driver log entries um curious do the do the drivers uh obviously they're trained uh and they're trained that this is part of the requirements of their job but are they um what are they told as to why these are part of the requirements of the job so the the logging in and out that is their that is how their time is kept uh so they they lock the first thing they do when

[00:24:15] they arrive at the bus in the morning is is log in and that's how they clock in and how their how how their compensation starts, and at the end of their morning run, they generally clock out and then do the same in the afternoon. The pre-trip inspection is the majority of their training time when they get their CDL with us is the pre-trip inspection.

[00:24:37] That is a very, very critical, mandated, legally required action. And if the tablet is not working, because right now we do it via tablet, and it's done electronically, they scan various sections of the bus as they inspect them so you get real-time information real-time information sometimes those tablets aren't working they have paper backups but some drivers especially those who have been around for a while they just they're not always you know complacency is is one of our enemies and so we have to constantly remind them at least that make sure that they're not getting

[00:25:16] complacent on that requirement thank you um thank you for that do they as best as you can tell do Do you train them that it is a critical safety issue as opposed to just a job requirement, license requirement?

[00:25:32] Yes. No, we train them because that's how you find out if the oil is leaking or you have no coolant or there's something that was messed with overnight through vandalism or something of that nature. And that might be all I have for right now.

[00:25:55] I'm going to look at my notes. Go ahead, Ms. Riccardi. Thank you, Madam Chair. Well, thank you so much. And this is, I think, one of the first, I think we have one report that we got earlier in the spring. But this is, I think, the first full cycle kind of report that we've had. So I'm kind of a big picture down to the details person.

[00:26:13] So I think the first thing, and I have a question about, is just how this process went. And as we're doing these debriefs, I think it's really helpful to hear from kind of both sides of the report and to make sure that, you know, we give you all plenty of time to respond to.

[00:26:35] So I wanted just to say, and I appreciate the feedback that the team was really responsive and gave you access to the data that you needed to be able to do what you did. I think my first question is kind of just about the population size of the study and kind of what that looked like.

[00:26:51] So did you have – do we use a big enough sample size, and is that kind of mandated through the OAG process, or what does that look like? So I'll just walk you through the audit we perform site visits So we visited their main hub, which is on sickling off of sickling Road We also went to the Western hub,

which is in Leesburg Percival And so we walked through the facilities. We got to see this dispatch. We have to see where the nuts and bolts are We got to see where the extra

[00:27:27] parts are kept. We walked and saw all the buses where they wash buses and explained to us that sometimes they can freeze in the winter. We got to meet the mechanics. We talked to mechanics. We saw reports where they would sign their inspections and their license. We interviewed drivers. And one of the things we learned interviewing drivers is if you have your CDL, you have to know all the parts of the bus or the truck. And why that matters is they have the knowledge and expertise when they're doing their post and pre-trip and so the data may not be in

[00:28:01] there they are fully aware and have the expertise to know the parts on their bus and that is done even outside here just through having that CDL and so we learned that doing the interviews with the bus drivers we got to see where they can actually in real time monitor buses at that hub off of cycling where you can they have live feeds I believe on some of the buses not all the buses where they can see and monitor how buses are driving we got to see where the communications area is or if an individual has a family has

[00:28:41] a concern if the bus is late and they call in we got to see that center we got to see training facilities where they keep the training facility training folders on buses. And so we got to see a lot of the transportation services division. It is very robust. It's very complex. And they do a very good job of busing our kids every day. There were some things we did identify in the audit, but those were, even though you might see a high risk,

[00:29:15] we didn't find any instances of bus drivers driving who had violated the law. We didn't find any bus drivers who didn't have their CDLs or expired CDLs, and so the audit is reporting on just what we found.

[00:29:33] The audit is never going to fully identify all the good things they do, and we try to capture that in the executive summary of the audit, but it is a very, very complex situation or process that they run, and they do a very good job at it, and so we did all that, and these were the items in the audit that we found.

[00:29:55] They there is a hand there is a in the criteria section and just to go back to the idling part Where I just want to you're wondering where that came from the pupil transportation handbook. It does require that there's like zero idling But as mr. Davies pointed out through our instances where there is cold outside and you may not want the students to enter a cold or And so I think those are things we can we can work on that particular finding

[00:30:30] uh for that reason is assessed at low risk but we do want to be cognizant of our fuel consumption and uh our emissions so i hope that answers your question yeah i guess i was kind of really going to the population size of the buses that you looked at and by the way we got to see the operations in orientation for the school board which is fascinating to me i find it there's so much going on with transportation and i know we do a really great job of getting our students to school safely um and back home safely as well but i just i want to make sure number one from a data perspective that you had a big enough data of data set in order to come up with the finding

[00:31:07] now um for sampling purposes uh when we reviewed particular buses for maintenance records for post and pre-trip for idling that was a sample um and so also with the interviews with the drivers um that was also a sample um other areas because we were given access to their software we were

able to look at uh the entire population size for a given um scope period but for the for reviewing buses for idling for viewing pre-trips and post-trips for interviewing

[00:31:42] staff those were samples great thank you for that and then mr maroon i know you kind of got dropped into this um i think probably in the middle or towards the end i would assume of the um of the audits is that right i just want to make yeah so um obviously um uh mr woods uh uh reached out to me i think even before i actually officially started yeah and and looped me in so i definitely appreciate that as as he mentioned already that there was sufficient uh um timing given so yes i did get looked into towards the end of the audit process but i was looked in very early like

[00:32:20] as soon as i was available to be looked in i think mr woods did a fantastic job of keeping me updated and sending me a copy of the preliminary report uh i believe in mid-august and i started in late august so um you know so that was uh very timely in that in that regard so you they'd already done you all had already done the study by the time you came on board and you were just working on the report at that point yes and given that we knew about the transition we knew about the uh incoming new co we opted just to wait and so uh three individuals who were available

[00:32:57] which was the uh the acting co the transportation scott davies and uh mamoon we waited to mamoon who had an email address uh and then we forwarded the information to them and so he can be in the loop and so he would be going forward he'll be responsible for this area along with mr davies and i believe it was don trainer who was also included on that distribution right and then from the report perspective do you feel like you've gotten um some really helpful and useful

[00:33:33] information as you're getting started in this role and moving forward to help kind of refine i guess operations and how and best practices for the department yeah absolutely and i think definitely you know just that was very helpful coming in understanding you know obviously you You know, we acknowledge the report, the work that was done behind it.

[00:33:53] But having that, you know, coming in obviously gives us a kind of like, you know, something to make sure that we're, you know, measuring as we are going forward. So definitely in that regard, definitely very helpful. Great. And then as far as the KPIs go, because I'm very familiar with building out KPIs, is that a best practice within LCPS?

[00:34:13] I mean, do we do KPIs? I don't know. I haven't seen sets of KPIs at this point. So I see that that was a recommendation, but just in the goal-setting process, are we using that model across either department and or LCPS as a whole?

[00:34:30] We have, for transportation, we have specific, we don't usually call them KPIs, but we have performance goals that we establish for ourselves in terms of morning and afternoon on-time performance, as well as fleet readiness. Those are our key ones. And then also responsiveness for parent concerns that are submitted and discipline issues that arise on buses and response time for meeting our driver's needs.

[00:34:55] Is the on-time performance, how are we doing with that? I believe right now we're always generally in the 90s, upper 90s for morning and in the afternoon we're in the mid to upper 80s percentage-wise. And the reason we have the afternoon is so much lower than that morning is we don't have control over when the buses start.

[00:35:17] We have to wait for the schools to release this. Yeah, that's always hard to have a metric when you don't have control of all the inputs to the metric. Yeah, absolutely. I get it. All right, well, thank you. Is there anything else you wanted to add that would be helpful to us as we're reading through this and evaluating it?

[00:35:34] I think, well, first of all, I want to give credit to my entire team. They do, from our drivers and attendants to our mechanics and the supervisors that run the show every single day, make it work. They get all the credit for wonderful work that gets done there.

[00:35:50] And I have another question just for another time, but just to put this out there, too. One of the things I'm always, we just heard in the previous committee meeting that we're at a really high percentage of staffing. We're at like 99.4, I think it was, percentage of fill rate, right, of staff.

[00:36:06] so i don't know that our bus drivers are at that same number right so i i i'm keeping in mind you know what we need to do to continue to incent people to apply and become bus drivers i've seen the ads they've popped up on my social media so i know we're putting ads out there but one thing i would like and as offline from this conversation is i'd love to hear from you all about what you think we can do to help incent more individuals that are interested in becoming bus drivers and how we can really get that pipeline filled too because i'd love to see that at the 99.4 percent fill rate you know moving forward and as we're getting into the budget season i think that's

[00:36:42] going to be really helpful for us too one thing we are trying to do right now is shorten the time span from the time someone is interested it demonstrates interest in becoming a driver to the time they're in the seat behind the wheel that has historically been stretched over many months because it takes a few months to get in the door and then once you're in the door it takes a couple months to get trained. We are trying to squeeze that down as much as we can so that people can start earning a paycheck as quickly as possible when they raise their hand. Thank you for that.

[00:37:11] If anything else comes up, I would love, I'd really love to hear from you. Did you want to add? No, I was just going to add to what Mr. Davies already said. So coming from a different jurisdiction, I'm going to add on to what Mr. Davies already said that I do believe our team does a fantastic job. Obviously, transportation is extremely complex. We don't deliver Amazon packages we deliver kids right so it's it's not as simple as just you know putting it into a software and churning out numbers and say you know this is this is how we're doing it but i think the team does an amazing job the other thing i i have to add uh and mr has already uh touched on that

[00:37:46] is our our training piece is is crucial and i i do believe that we do we i am seeing uh while we do have vacancies i'm seeing a less number here than i'm used to seeing because of the fact that our teams are you know constantly you know uh doing that work and and also training uh more and more more of our drivers thank you uh just following up on some things that ms ricardi said i'm i was wondering while going through all of these all of this paperwork wondering how much

[00:38:19] our drivers generally feel like they are valued members of the educational team and this similar like maybe it's not a conversation for this venue right here right now but I do wonder if that has an impact on when you were saying earlier they or there may be some drivers who are not doing all of their appropriate checks every day and if if that is the case could that be tied into if they feel like they're valued members of the educational team and that's those are some questions I had

[00:38:49] And about how much are we, you know, are the drivers getting trained on our PBIS and how to deal with IEPs and special needs kids and all of those kind of things. Which, again, is only tangentially related, I think, to the audit question and is going to be more appropriate for an offline conversation, possibly with your team, possibly with HRTD.

[00:39:15] But it's also something that I want to follow up on because, like Ms. Riccardi, I would also like to see our numbers go up for our fill rates of our drivers. But that being said, I have a 7th grader and a 4th grader in LCPS. We've been using LCPS transportation for a long time.

[00:39:33] And I've been very happy as a parent and as a board member with how the transportation works. And I'm very impressed with Mr. Mamoun's team, Mr. Davies' team, because it is very complex. And I have not been involved in this level at any other school district since I was a student myself.

[00:39:52] But knowing how Loudoun is geographically very large and very diverse as far as, you know, the state of the roads in different parts of the county and the density of neighborhoods in different parts of the county, it's a tall order to get our 80,000 students to our 100 schools.

[00:40:12] and I'm very appreciative for all of the team that makes that happen and also appreciative for your cooperation with Mr. Woods and that Mr. Woods was able to work so easily with your team. I think that speaks well of everyone involved in this process and I also like what we're doing here where we have representatives from the group being audited and can also be here to answer our questions.

[00:40:40] So I don't have any other questions. you don't have any other questions right now then I think we can move on to our fourth in to our third information item 4.03 revised policy 3410 office of the auditor general back to you again mr. woods thank you the next item before committee is review of proposed revisions to policy 3410 office of the auditor general as reflected in the agenda materials the purpose of these revisions is not to make substantive changes to the authority mission or professional responsibilities of the OAG. Rather, the proposed updates are primarily intended to

[00:41:19] improve alignment between policy 3410 and policy 2310 committees of the school board following revisions that were previously adopted to policy 2310. The proposed changes clarify the audit committee's oversight responsibility, reinforce the distinction between oversight and direct participation in audit activities, and improve consistency regarding governance, reporting relationships authority and responsibilities already established within existing school board policy the revisions also incorporate updates to terminology and professional standards reference

[00:41:56] to better reflect current internal auditing guidance and practices tonight's discussion is intended to obtain committee feedback on the proposed revisions no action is required from the committee at this time staff will incorporate any feedback received this evening and return a final version of this policy as a future action item for the committee's consideration.

[00:42:21] With that, I will provide a brief overview of the proposed revisions and answer any questions the committee may have. So the first red line updates were to line six, just for terminology, our clarity, very small, going to the professionalism.

[00:42:44] So in B, we updated this area because during the process, we noted that when the first adopted policy 3410 the Institute of Internal Auditors labeled their standards something different and they updated their terminology so we just were updating the terminology to align to the exact language they now use

they went from international standards to global internal audit standards so it was updating that terminology to better reflect IA's terminology that they use

[00:43:18] now we also moving down we also updated areas or there's more clarity to identify who we are referring to so superintendent and cabinet as opposed to senior leadership which could be a little bit more broad so we want to narrow the scope in that language moving on just more clerical or clarifications in our

[00:43:47] policy. I want to jump down to, well, number, next page or scroll down a little bit to page two.

[00:44:08] Just a little bit higher. Oh, a little bit right there. I want to just highlight an overview for the authority overview. We did add access authority granted under this policy shall be exercised only by the Office of the Auditor General in support of the Audit Committee's oversight responsibilities and may not be exercised by individual school board members. We added this language just to clarify that during the act of auditing or during the we are actually performing the audit that the office will act independently and board members

[00:44:44] will not perform fieldwork they will not do work papers and they will not write reports and so we just wanted that clarity in the language moving on the biggest changes or to align with policy 2310 would be in school board duties and Audit auditor generals authority and hard to look at the red line sometimes so in

[00:45:17] Yes, they a section three four three and four were under D Were the ones where we updated to align with policy 23?

[00:45:36] Our generals authority the school board authorizes the office of the auditor general to and then it was on to that language And then it highlights in three the audit committees duties leave and then on page for these Yes, we added in the overview the final sentence also to provide clarity on our

[00:46:13] responsibilities, I don't know if we want to go through all the red lines or We'd like to start the discussion on the updates I don't know that it's necessary to go through to go through all the bread red red lines I appreciate that you're prepared to do so and the overview that you provided is very helpful I will be honest I I knew that you were preparing this and I I was mostly concerned with resolving the ambiguity over who has final approval authority over the audit plan and your your red lines are much more fulsome than I was

[00:46:51] expecting so I which is which is excellent on you I was I did not I had not picked up that we needed to make this many updates but but that being said I I think they I think they by and large look good to me a particular question is recorded you have anything thank you madam chair so I agree with you having the autonomy to run your audits how you need to without any you know say from us and when I once we've done the audit plan and so I guess my question really is is really about a conversation about that final authority

[00:47:30] and I agree with you I didn't realize there's so many but this is fine I mean these are fine I think I'm good with I think all these changes except I just want to really talk through with you a little bit more about kind of your philosophical beliefs on this because I'm that I go back and forth on this committee having the thorn the final authority on the list versus it going back to the board and so as I reflect on other committees and what they are you know what they're approving within the committee I believe everything else and mr. Allen you might know even better than I do or either one of you would know probably better than i do because you've been around longer than i have um i don't know that

[00:48:08] any other committee has its own authority to pass things along directly without going to final board approval is that a fair statement are there any committees that approve work plans like this that don't go to the board sorry for totally putting you on the spot on this because i didn't mean to it's just i was thinking about this earlier i'm like i i can't think of any any but So, obviously, I'll defer to Mr. Allen, who's more knowledgeable than I am.

[00:48:42] I mean, for my part, I would note the differences in what we're talking about are off the top of my head, right? This is not a policy, right? The audit plan is not a policy, and it's not a contract, which is typically what comes out of most other committees and does need to be approved by the rest of the board.

[00:49:04] And since I have been on this board, when I started in 24, the audit plan went through L&P, legislation and policy. I always want to say law and policy, and that's wrong. Legislation, audit, and policy is what it became in the beginning of 24.

[00:49:23] And at that time, that committee had the final approval of the audit plan. So it was approved by the committee and then presented to the rest of the board. Certainly, I understand if there's a concern about ensuring that everyone has input into the audit plan, which is built into Mr. Woods' process for building out the audit plan, that it is, he reaches out to all the board members in addition to many other parts of the community to get suggestions on audit topics.

[00:49:53] And certainly, of course, all of our meetings are open to the public. Other board members are free to come to give public comment, to reach out to me or other committee members directly to reach out to mr. Woods directly if they want to to add in their opinions on what the audit plan should cover but as far as a specific answer to your question I would defer to mr. Allen if he wants to add specifics thank you to you both yes my recollection and refreshing my

[00:50:28] recollection through policy 2310 is that previously in the lamp committee the LAMP committee may have had more agency or final approval over the annual audit plan and has as you may recall agency over the proposed annual legislative priorities but ultimately the legislative priorities is voted upon by the full board as as you know so if there is an appetite or will of this committee and will of the board to keep that consistent that this audit committee

[00:51:04] could make proposed recommendations for the audit plan, but the full authority over approving that annual audit plan before the board, you could certainly do so. Yeah, because I don't necessarily want to, I don't want to change the process that we've got.

[00:51:20] I think that having the board have say, have them come here, have conversation even on the dais about the audit plan and the different options that we have available to us, I think will be a really robust conversation to have with the board.

[00:51:37] I think as we're in an environment where every two years we're turning over board members, I think having the additional, the final approval of the board is consistent with how we do other things even beyond policy.

[00:51:54] So the legislative piece is a really good example of that. and that's kind of how I think I'm leaning right now it's not to say that we shouldn't do all the work here and hopefully it's a pretty easy approval process by the board but I feel like there's I don't know I just feel like that's the really the right from a governance perspective that's probably the right process but again I would love your feedback on

this so mr. was you want to I don't know if you wanted to have any say in this either but I'm curious to hear from both from everybody about this oh wait to miss Donahue well

[00:52:27] I don't want to speak for you, Mr. Woods, but the first concern that popped into my mind was timing. You have historically built out your process of putting together the audit plan based around committee approval only. If we were to change the process to necessitate approval by the full board, we'd have to add on a month or two to allow for that to happen.

[00:52:52] Because it would have to go through the committee, then it would have to go to the full board as an information item, and then it would have to come back to the full board as an action item. Yes, and I would also agree that it becomes a timing issue because this is our work product, which is a little bit unique just for this office.

[00:53:10] The standards require that we meet with audit committee or the full board. It does not distinguish who should approve the audit plan. That is a local decision. And so the audit committee approving the audit plan, if we ever got an external assessment, would fulfill that requirement.

[00:53:32] But to speak to Ms. Donahue's concerns, it does lengthen the amount of time for us to begin work on a audit plan. But also, when we're doing the audit universe, they're not in those conversations.

[00:53:48] They can join us. It's open. And so they may not have all the background information. And, again, in order for it to pass through a school board, it is an information item, I believe.

[00:54:04] and then an action item so that's going to require two separate um audit or two separate school board meetings which really lends us a time if one of those months is june and since and i think a lot of times our uh so far audit plans do bump into that may june august time frame and so it does become a timing issue but also one of they're not in the conversations to see how the audit plan would develop uh and so i'm perfectly okay with that decision if that's where the committee wants to do it I will also add that this policy will go to the board because it's

[00:54:42] policy and the full board will approve the policy and so they will also have an opportunity to to update it too and if that's what they want in the full board and so it's not just if the committee decision that will go to the full board and so they will have oversight on how they want to proceed I will say that that during the audit plan we were to go to full board does the community have the appetite to sit through on it I enjoy on it but I don't know if individuals are concerned more with this audit plan or they're concerned about the daily

[00:55:22] tasks that affect their community and their kids thank you I would just say this so as we're thinking through the audit plan topics and knowing just how busy everybody is, and everybody chairs a different committee with a different angle on different topics, and we're not sure what that universe is.

[00:55:47] I feel like, I mean, in a perfect world, I think what I probably would have is some kind of work session with the whole board to work on this topic. Like, so we're all sitting down around a table and really, you know, hashing through all of this. But in lieu of that, I feel it's just respectful to the rest of the members of the board that we make sure that we're having them actually have the final say.

[00:56:12] because as we're working through the process we know what that universe is but i think when we come back together at the end i think it just gives everybody a little bit more time to say hey you have item a on your on this list and while i'd like item a we're dealing with item a actually in a committee that

you may not have been aware of and so i think collectively as a group i think it's probably in our best interest from a governance a good governance perspective to have that final say be at the board level and hopefully we can figure out ways to make it efficient and effective so that it doesn't impact your timeline or we can move the timeline back a little bit so that it works for you and your team as

[00:56:50] well I'm just trying to be mindful I think of the bigger governance perspective you know perspective as we're crafting the policy but I obviously you'll be the will of the board whenever with this goes to the board but I appreciate that I appreciate all the edits that you've made in here thank you so for now I think I think we would like to I think I would like for this for the proposed policy revisions to be sent out for public feedback and and then to come back as an action item yes and we will continue these discussions okay that takes

[00:57:26] us to item number five on our agenda is there any new business being none then we will officially adjourn this november 5th 2026 meeting of the audit committee thank you everyone for being here and have a good evening thank you i would say get home safely but i know most of us are not leaving because we have another meeting so let's get home safely to those of you who get to leave right now

