

Internal Audit Mission

The mission of Internal Audit is to promote efficient and effective programs and procedures .

Audits will help to improve Fairfax County Public Schools performance and accountability by:

- Evaluating FCPS department/program efficiency and effectiveness
- Assessing the accuracy of financial reports and management information
- Testing adequacy of controls for preventing waste , fraud and abuse
- Reviewing compliance with laws and regulations
- Provide advice, promote understanding, facilitate change, and sponsor continuous improvement

Internal Audit Staff

Internal Audit Director

Jim Kaplan has over twenty years audit experience working in local government. Jim is a graduate of The American University in Washington, D.C. with a Master of Science in Accounting. His undergraduate degree in Economics was earned at the State University College of New York at Geneseo. He is a Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Software Manager (CSM) and Control Self Assessment (CSA) qualified. Jim encourages integrating the use of technology and the Internet in the audit process.

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Internal Auditor

Kevin Deckard has over ten years of audit experience, as well as three years in project management for automated systems implementations and twelve years in financial management. He has worked for Fortune 500 corporations as well as in local government. He initiated EDP audit functions in two different corporations. Kevin is a graduate of the University of Virginia, with a Bachelor's Degree in Accounting, and the University of Richmond, with a Master's Degree in Business Administration. He is a Certified Public Accountant (CPA) and Certified Data Processor (CDP) and a member of N.A.L.G.A.

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Audit Technician

Sukunya Hamrojananukun has over 16 years of accounting experience in areas such as School Finance, Insurance Accounting, Budgets. Sukunya has been employed by Fairfax County Public Schools since 2000, and joined Internal Audit in 2002.

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Welcome to
Internal Audit



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What is Internal Audit?

Fairfax County Public Schools is a large, dynamic, complicated and diverse enterprise. It is imperative, therefore, that managers have a system of financial and operational procedures in place which will assure that there is firm control over all governmental activities.

The Internal Auditor is the individual within Fairfax County Public Schools, Office of the Superintendent that has been given the responsibility for continually examining and evaluating the adequacy and effectiveness of our system on internal control and the quality of program performance.

FCPS Regulation 1420 authorizes Internal Audit to examine all FCPS operations and to have access to all personnel and records. Internal Audit is a resource to aid in identifying and resolving problems.

Authority

The Internal Auditor position was established in 1999 as an appraisal function to examine and evaluate Fairfax County Public Schools activities as a service to the Division Superintendent and all levels of management. In this capacity, Internal Audit conducts financial, operational, information systems, and performance audits. In addition, Internal Audit provides consulting services, conducts special investigations, and responds to management request. Internal Audit furnishes management with analyses, appraisals, recommendation, counsel, and information concerning the activities reviewed.

Mission

The mission of the internal audit function is to help FCPS manage risks, including financial, operating, and other business risks, by measuring and evaluating the effectiveness of financial and managerial controls and recommending enhancements or corrective actions as needed.

Audits help improve FCPS operational performance and accountability by:

- Evaluating department efficiency and effectiveness
- Assessing the accuracy of financial reports and management information
- Testing adequacy of controls for preventing waste and safeguarding assets
- Checking compliance with laws and regulations
- Identification of controls that need improvement
- Ideas to eliminate redundant or burdensome controls

Why does Fairfax County Public Schools need an Internal Audit function?

The federal government and the Commonwealth of Virginia have implemented laws and regulations affecting Fairfax County Public Schools. In addition, the FCPS School Board and School Administration have established policies and procedures for FCPS management to follow in serving the citizens of Fairfax County.

Because of the importance of these activities, an independent appraisal function internal auditing is needed to assess whether management has met its responsibilities in complying with laws, regulations, policies, procedures, contracts, and agreements. This audit function, in addition to evaluating these areas, results in recommendations for improvement.

The internal auditing process can identify areas where economy and efficiency could be improved thereby reducing cost and/or liability to the Schools. It can also show how losses of assets and taxpayer funds can be prevented. It can even make recommendations which result in better utilization of human resources.

For more information visit the Fairfax County Public Schools Internal Audit Website at:

<http://www.fcps.edu/Superintendent/InternalAudit/>

Also on the FCPSnet at:

<http://fcpsnet.fcps.edu/supt/Auditor/>