



**FAIRFAX COUNTY  
PUBLIC SCHOOLS**

James M. Kaplan, Internal Audit Director

Burkholder Administrative Center  
10700 Page Avenue  
Fairfax, Virginia 22030

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Dear K-12 Audit Executive,

The Fairfax County Public Schools Internal Audit Office completed the survey of internal audit departments for the 100 largest public school districts in the United States. I want to take this opportunity to thank you for participating in this survey. The attached summary was produced from the survey responses you provided. I believe you may find the comparative information interesting as it represents a comprehensive peer look at how K-12 audit departments are staffed and funded.

According to the National Center for Education Statistics, K-12 education spending for 2003 exceeded \$374 billion dollars in the United States. In addition the National Center for Education Statistics reported K-12 enrollment for Fall 2001, exceeded 47 million students with projected increases through 2010. We received survey responses from 76 of the 100 largest school districts, which represents approximately 32% of K-12 education spending and over 24% of K-12 enrollment. Twenty-one school districts did not have an internal audit department and three school districts did not respond to the survey. Attached is a list of the respondents along with their respective data. We calculated four staffing resource ratios from the data as follows:

K-12 Employees per audit staff	2249
Budget Dollars per audit staff	\$177,049,967
K-12 Students per audit staff	17,070
K-12 Schools per audit staff	24

The above figures represent a baseline from which we will measure future trends in K-12 audit staffing. We also included information on the salaries of the chief audit executives in this survey. The average salary for the chief audit executive, based on those school districts reporting, was \$79,417. A comparison of the previous surveys to the current survey may not be relevant for some areas as the survey population increased from the 50 largest to the 100 largest school districts.

These statistics represent the status of internal auditing in the K-12 public sector. Thanks for taking your time in completing the survey and sharing your department profile with other K-12 auditors.

Sincerely,

James M. Kaplan, CIA CFE

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