



**Office of
Internal Audit**

**Annual Internal
Audit Report
for 2025**



Report Issued:

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Introduction

I am pleased to present the 2025 Annual Internal Audit Report for the Prince William County Public Schools (PWCS) Office of Internal Audit (OIA), prepared in compliance with PWCS Policy 190. This report summarizes the Office’s activities for the 2025 calendar year. Throughout the year, OIA remained focused on its mission to provide independent and objective services that add value and enhance PWCS operations.

Thank you for your continued support and collaboration in serving our division.

Prince William County School Board

The Prince William County School Board is charged by the statutes of the Commonwealth of Virginia and the regulations of the Virginia Board of Education with operating the public schools of Prince William County. This responsibility is fulfilled through the establishment of general school policies and guidelines that ensure the effective administration of PWCS programs. The members of the 2025 School Board are listed and pictured below.

The diagram shows a map of Prince William County divided into districts. Each district is associated with a member of the 2025 School Board, whose portrait and name are shown. Lines connect the member's name to their respective district on the map.

- JENNIFER T. WALL** — GAINESVILLE
- BABUR B. LATEEF, M.D.** — CHAIRMAN AT-LARGE
- RICHARD M. JESSIE** — (District not explicitly labeled on map)
- ERICA C. TREDINNICK** — BRENTSVILLE
- TRACY L. BLAKE** — VICE CHAIRMAN (District not explicitly labeled on map)
- LISA A. ZARGARPUR** — (District not explicitly labeled on map)
- JUSTIN DAVID WILK** — POTOMAC
- LOREE Y. WILLIAMS** — (District not explicitly labeled on map)

Districts shown on the map: GAINESVILLE, BRENTSVILLE, COLES, OCCOQUAN, NEABSCO, WOODBRIDGE, POTOMAC.

Office of Internal Audit

In 2009, the School Board established the OIA to perform independent and objective assurance and consulting activities guided by a value-added philosophy focused on improving operations. The purpose, authority, responsibility, and oversight of OIA are governed by PWCS Policy 190. In this capacity, OIA assists PWCS in accomplishing its objectives through a systematic and disciplined approach to evaluating and improving the effectiveness of the School Division's operational, risk management, internal control, and governance processes. Audits and other activities are conducted in accordance with the annual Audit Plan, as approved by the School Board.

OIA adheres to the Institute of Internal Auditors Global Standards, which provide the guiding principles for its operations, and complies with all applicable PWCS policies and regulations.

OIA reports functionally to the Internal Audit Committee and administratively to the Chief Financial Officer.

Internal Audit Committee

The Internal Audit Committee provides functional oversight of OIA and meets quarterly to discuss internal audit activities. At the School Board's annual organizational meeting, the School Board Chairman recommends three School Board members and one alternate for appointment by the full School Board. For 2025, the Internal Audit Committee was composed of the following members:

2025 Internal Audit Committee Appointed/Voting Members:

Jennifer T. Wall, School Board Member for the Gainesville District - Committee Chair

Richard M. Jessie, School Board Member for the Occoquan District - Committee Member

Babur B. Lateef, M.D., Chairman at Large School Board Member - Committee Member

Tracey Blake, Vice-Chairman and School Board Member for the Neabsco District - Alternate Committee Member

Internal Audit Committee Non-Voting Members:

Shakeel Yusuf, Chief Financial Officer - Representing the School Division

Carol E. Flenard, Ed.D. - Designee for Superintendent, Representing the School Division

Office of Internal Audit – Staff

The Office of Internal Audit is comprised of a Chief Internal Auditor, Internal Audit Manager, and Executive Administrative Assistant. The following section provides brief introductions to the 2025 Internal Audit Staff.

Christopher Migliaccio, CPA, CFE, MBA **Chief Internal Auditor**

Chris joined Prince William County Schools in July 2022 as Internal Audit Manager and was appointed Chief Internal Auditor in November 2023. A U.S. Navy veteran, he brings more than 20 years of internal audit experience, most recently serving as Deputy Auditor General for Fairfax County Public Schools, where he helped lead the annual local school activity fund audit and multiple operational audits.

Throughout his career, Chris has provided value-added audit leadership at organizations including SHRM, AARP, Gallaudet University, and the National Rural Electric Cooperative Association. He is actively involved in the profession through memberships in the IIA, ACFE, AICPA, and ALGA, and has served as Chair of the IIA Northern Virginia Chapter’s Board of Governors and as a member of ALGA’s Professional Issues Committee-added audit leadership at organizations including SHRM, AARP, Gallaudet University, and the National Rural Electric Cooperative Association.

Joni White, CIA **Internal Audit Manager**

Joni joined Prince William County Schools in June 2024 as the Internal Audit Manager. With over 15 years of audit experience in both the gaming and education sectors, Joni brings a wealth of expertise to her role. Previously, she worked for Fairfax County Public Schools, where she led the annual Risk Assessment, Local School Activity Audit, and various school and performance audits.

As a Certified Internal Auditor (CIA), Joni stays current with the latest developments in her field through her memberships with the Institute of Internal Auditors (IIA), the American Institute of Certified Public Accountants (AICPA), and the Information Systems Audit and Control Association (ISACA). Joni is dedicated to making a positive impact in education, leveraging her skills to support the success and sustainability of Prince William County Schools.

Cassandra “Red” Short **Executive Administrative Assistant**

Red joined Prince William County Schools in July 2025 as the Executive Administrative Assistant. Originally from northwest Ohio, Red now resides in Gainesville with her family. She and her husband are proud parents of five children, four grown and one senior at Battlefield High School. Red brings over 30 years of dedicated service in the military and federal government to PWCS. Her wealth of experience and commitment to excellence make her a valuable addition to the team.

Professional Development and Affiliated Associations

Internal auditors are required to possess the knowledge, technical skills, and competencies necessary to perform their assigned responsibilities. Accordingly, each internal auditor maintains multiple professional certifications and engages in ongoing professional development. During the year, staff members maintained individual affiliations with the following organizations:

- **American Institute of Certified Public Accountants**
- **The Institute of Internal Auditors (IIA)**
- **Association of Certified Fraud Examiners**
- **Association of Local Government Auditors**

During the year, staff remained actively engaged with the organizations noted above, and their leadership and professional accomplishments were recognized, including the following:

- Completion of more than 60 hours of professional training in areas such as audit techniques, cybersecurity, ethics, fraud, and risk management

At a Glance: 2025 Achievements

Summary of Audit Plan Activities

During the 2025 calendar year, OIA issued 31 audits and projects, including school audits, central office financial reviews, performance audits, data analytics reviews, and audit recommendation follow-up reports.

Reports issued in 2025:

- Unity Reed High School (2/3/25)
- Woodbridge Middle School (2/4/25)
- Beville Middle School (2/11/25)
- Westridge Elementary School (2/11/25)
- Pennington Traditional School (2/25/25)
- Potomac View Elementary School (3/28/25)
- Haymarket Elementary School (4/2/25)
- Bel Air Elementary School (4/10/25)
- Gravely Elementary School (4/11/25)
- Follow-up Audit Recommendations (4/22/25)
- Fundraising Activities (4/29/25)
- King Elementary School (5/14/25)
- Gar-Field High School (5/28/25)
- Glenkirk Elementary School (5/28/25)
- Unity Braxton Middle School (6/16/25)
- Rockledge Elementary School (6/16/25)
- Ellis Elementary School (6/16/25)
- The Nokesville School (7/11/25)
- Employee Retention (8/26/25)
- Forest Park High School (9/4/25)
- PWCS Top 50 Vendor Spend Analysis (9/12/25)
- Follow-up Audit Recommendations (10/31/25)
- FY 24-25 School Audit Summary (10/31/25)
- Lake Ridge Elementary School (11/4/25)
- Mountain View Elementary School (11/12/25)
- Leesylvania Elementary School (11/20/25)
- West Gate Elementary School (11/20/25)
- Penn Elementary School (12/9/25)
- Osbourn Park High School (12/30/25)
- Facilities Financial Review (12/30/25)
- College, Career, and Student Support Financial Review (12/30/25)

Summary of Accomplishments

Throughout 2025, Internal Audit delivered meaningful value by strengthening governance, enhancing risk management, and providing timely, actionable insights, as reflected in the following accomplishments achieved through the year:

- **Enhanced the annual risk assessment process** by identifying relevant audit topics and key risks facing the division and incorporating input from key stakeholders to support development of the annual Internal Audit Plan
- **Strengthened the visibility of Internal Audit** by securing a *Certificate of Recognition* from the Governor of Virginia in recognition of Internal Audit Awareness Month (May 2025)
- **Implemented an audit management and analytics platform (Diligent)** to improve audit planning, execution, documentation, and reporting
- **Administered the PWCS Fraud, Waste, and Abuse Hotline**, acknowledging and triaging allegations received during the period
- **Delivered in-person training** at quarterly in-service meetings for PWCS Finance Specialists, focusing on internal controls, the Fraud Hotline, and the internal audit process
- **Recruited and onboarded an Executive Administrative Assistant**, strengthening administrative and operation support for the Internal Audit function
- **Updated Enterprise Risk Management (ERM) top risks**, ensuring alignment with current division priorities and emerging risk considerations

Quality Assurance and Improvement Program

OIA is committed to continuous improvement across all aspects of its operations. As part of this commitment, post-audit surveys are administered following each engagement. During the year, all survey questions received “Very Satisfied” ratings.

2025 Questions and Average Results:

- Q1 - Was the audit conducted in a courteous and professional manner? 4.0
- Q2 - Did the audit team demonstrate effective communication skills? 4.0
- Q3 - Did the audit team demonstrate flexibility in working with your schedule to help minimize disruptions? 4.0
- Q4 - Did the audit process add value to your school? 4.0
- Q5 - Was the audit report clear and concise? 4.0
- Q6 - Were the audit recommendations useful and relevant? 4.0

Survey Ratings: 1 – Not Satisfied, 2 – Somewhat Satisfied, 3 – Satisfied, 4 – Very Satisfied

2025 Survey Comments:

- I appreciated the efficiency of the audit and the clear next steps given to ensure we are in compliance with what is needed.
- Joni was very positive, caring and understanding even when we had to cut the meeting short due to an emergency my principal had.
- Both Joni and Chris made the audit process less stressful by providing the kick-off meeting and giving us the opportunity to learn why the audits are performed, versus feeling like they are just there to find an issue and punish you for it. They are a great team and make you feel good when working with them.
- It was a pleasure working with Mr. Migliaccio during our first audit. It was a very simple process, and he communicated effectively everything he needed for audit. It was a pleasure working with him.
- Thank you for the valuable feedback. In our department, we strive for excellence #ForTheChildren.
- Chris was great. He communicated very well and explained the entire process to us, so we understood exactly what to expect.
- Made a stressful experience easy to process, follow, and finalize.

Annual Statement of Internal Audit Independence, Conformance, and Performance

In accordance with the Institute of Internal Auditors' Global Internal Audit Standards, the Office of Internal Audit makes the following annual attestations:

- Internal Audit was independently positioned and maintained appropriate organizational independence during the calendar year.
- Internal Audit performed its responsibilities with professional objectivity.
- Based on the results of the Quality Assurance and Improvement Program, Internal Audit conforms with the IIA Global Internal Audit Standards and the IIA Code of Ethics.
- Internal Audit maintains a Quality Assurance and Improvement Program to support continuous improvement.
- Internal Audit executed its work in accordance with the School Board-approved risk-based audit plan, and overall risk coverage was not materially impacted.
- Internal Audit operated in accordance with Policy 190 (Internal Audit Charter), and there were no material restrictions on audit scope or limitations on the communication of results.
- Internal Audit resources were generally sufficient to discharge approved responsibilities.