



## MEMORANDUM

**TO:** Audit Committee of the School Board of the City of Virginia Beach

**FROM:** Ms. Karen W. Woodson, CIA, CFE <sup>KW</sup>  
School Board Internal Auditor, Department of Internal Audit

**SUBJECT:** Expenditure Analysis – John B. Dey Elementary School

**DATE:** September 30, 2025

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## BACKGROUND

As part of the 2025 Audit Work Plan, the Department of Internal Audit (IA) has performed an Expenditure Analysis for John B. Dey Elementary School. This work does not constitute an audit conducted in accordance with generally accepted government auditing standards.

John B. Dey Elementary School has approximately 88 staff members, including the principal, one assistant principal and one administrative assistant and has a student population of approximately 730 students. Money allocated to the schools is based on staffing as well as student enrollment. John B. Dey Elementary School received an allocation of \$52,699 for Fiscal Year 2025 and \$52,585 for Fiscal Year 2026.

## PROJECT OBJECTIVES

The primary objective of this project was to ensure expenditures were properly processed according to Virginia Beach City Public Schools' requirements.

## PROJECT SCOPE AND METHODOLOGY

IA reviewed non-salary/benefit related expenditures recorded in the Allocation Fund (202) for John B. Dey Elementary School's location code (5036) for the period September 1, 2024 – August 31, 2025. For this period, expenditures totaled approximately \$51,700. IA examined 100% of these expenditures. IA regrouped and summarized the expenditures based on expenditure type.

IA reviewed these expenditures to determine if:

- The signature authority approved the transaction;
- The items purchased were reasonable based on the function of the school;

## PROJECT SCOPE AND METHODOLOGY, CONTINUED

- The transactions were coded to the correct general ledger account;
- The final approval for payment was received within 45 days of the invoice date, or the date the goods or services were received;
- The approved payment amount and vendor match the invoice;
- The invoice amount matched any contracts referenced in Oracle, if applicable;
- The contract attached or referenced in Oracle was properly approved/signed, if applicable;
- Procurement guidelines were followed for transactions over \$10,000; and
- Supporting documentation was included to support charges incurred by the traveler, General Services Administration per diem rates were followed for meals and travel mileage reimbursements appeared reasonable.

## RESULTS

### Summary of Expenditures Analyzed

IA summarized the analyzed expenditures into the following categories. Note that these categories are grouped by type of expenditure, not by general ledger account code.

<b>Category</b>	
<b>Computer equipment/technology related accessories</b>	
Accessories	\$ 1,368.98
3D printer	290.76
Monitors	276.42
<b>Instructional materials and supplies</b>	
Library Media Center books	9,800.92
General classroom	6,842.01
Special Education	1,874.17
Online subscriptions	545.00
<b>Other</b>	
Office Depot supplies (office and instructional)	18,181.02
Out-of-town learning	
Conference registrations	1,398.00
Lodging	2,482.63
Transportation	791.92
Printing charges	3,252.21
Office supplies	1,689.30
Food (staff)	1,578.07
Local conference registrations	903.00
Postage and shredding	302.00
Staff appreciation supplies	130.68
<b>Total expenditures analyzed</b>	<b>\$51,707.09</b>

## RESULTS, CONTINUED

### Processing of Transactions

IA found that the above expenditures appeared to be processed according to division requirements.

IA would like to thank the staff and management of John B. Dey Elementary School for their cooperation throughout this project.

cc: Mr. Matthew D. Delaney, Chief Schools Officer, Department of School Leadership  
Dr. Melanie J. Hamblin, Senior Executive Director of Elementary Schools  
Mr. Gregory C. Furlich, Principal

Ms. Crystal M. Pate, Chief Financial Officer, Department of Budget and Finance  
Mr. Daniel G. Hopkins, Director of Business Services