



VIRGINIA BEACH CITY PUBLIC SCHOOLS
CHARTING THE COURSE

Department of Internal Audit

Fiscal Year 2026

School Activity Funds Audit



VIRGINIA BEACH CITY PUBLIC SCHOOLS

CHARTING THE COURSE

Executive Summary

The Department of Internal Audit reviewed Virginia Beach City Public Schools' (VBCPS) school activity funds for Fiscal Year 2026 to assess the accuracy of cash balances, compliance with policies and procedures and the effectiveness of key internal controls. Audit procedures included interviews, document reviews, transaction testing, bank statement reviews and site visits covering the period July 1, 2025, through June 30, 2026.

Overall, cash balances on the Statement of Cash Receipts and Disbursements were accurate, and key internal controls were operating as intended with a few isolated inconsistencies. Ending balances increased across all school levels by a total of \$362,195, or approximately 6.3% during Fiscal Year 2026. VBCPS was also substantially compliant with applicable policies and procedures; however, exceptions were identified at select schools. These exceptions did not materially impact the financial statement but indicate opportunities to strengthen certain accounting practices and improve document retention, cash handling and monitoring.

Management agreed with the audit recommendations which include reinforcing staff training, improving monitoring and review procedures, strengthening documentation practices, ensuring timely deposits and payments, and providing additional guidance on fundraising procedures.

A total of 38 schools had exception(s) with suggestions for improvement. The chart below summarizes the exceptions by school level and finding type.

Finding Type	High - 7	Middle - 9	Elementary - 22
Accounting Procedures	4	3	8
Disbursements Without Adequate Documentation	2	2	8
Late Payment	3	-	1
Late Deposit	3	4	8
Incorrect Account Coding	2	3	3
Improper Transfer	1	-	2



VIRGINIA BEACH CITY PUBLIC SCHOOLS

CHARTING THE COURSE

MEMORANDUM

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

FROM: Ms. Karen W. Woodson, CIA, CFE ^{KW}
School Board Internal Auditor, Department of Internal Audit

SUBJECT: Fiscal Year 2026 School Activity Funds Audit

DATE: August 17, 2026

BACKGROUND

As part of the 2026 Audit Work Plan, the Department of Internal Audit (IA) has performed the Fiscal Year 2026 School Activity Funds Audit.

Virginia Beach City Public Schools' (VBCPS) principals have the responsibility for safeguarding, accounting and managing school activity funds. The school activity funds are accounted for using the cash basis of accounting and are recorded by the bookkeeper in School Funds Online, the division's school-level accounting software. Examples of discretionary income received by schools are payments made by parents, fundraisers and other miscellaneous sources. Expenditures include school activities such as clubs, fundraisers, etc. Payroll expenditures are not allowed to be paid from these funds. School activity account regulations provide administrative control over the income and disbursement of monies for school activities and provide an accurate record of all financial transactions of these activities and organizations.

AUDIT OBJECTIVES, METHODOLOGY, RESULTS AND CONCLUSIONS

Inquiry and examination of documents and data, interviews and site visits were the methods of reviewing internal controls. IA judgmentally selected transactions from each school to ensure that a variety of vendors and deposits were analyzed throughout the audit period, and as a result this sample cannot be extrapolated across the entire population. The audit period was July 1, 2025, through June 30, 2026. Testwork was completed in August 2026. The audit objectives, methodology, results and conclusions are as follows:

1. **Objective:** Determine the accuracy of school activity funds cash balances on the Statement of Cash Receipts and Disbursements.

Methodology:

- IA traced the prior year's ending balance to this year's beginning balance.
- IA reviewed the balance of all accounts to confirm they totaled the schools' cash and investment balances.
- IA reviewed the bank reconciliation, year-end investment statement, as applicable and the original bank statements during the audit period for unusual transactions.
- IA reviewed all transfers reducing cash and other material transfers for allowability and confirmed that the total transfers in equaled total transfers out.
- IA reviewed a sample of disbursements to determine if the amounts paid matched the invoice/receipt.
- IA reviewed a sample of cash receipts to determine if the amount collected was deposited.
- IA reviewed unpaid invoices, counted change funds, as applicable and inspected the contents of the schools' safes.
- IA reviewed the general ledger to determine if there were any unusual transactions or accounts with inconsistent activity.
- IA analyzed significant variances in account balances as compared to the prior year.

AUDIT OBJECTIVES, METHODOLOGY, RESULTS AND CONCLUSIONS, CONTINUED

Results: IA determined from analysis and sample transactional testwork that the schools' balances appeared reasonable. There were exceptions that did not materially impact the financial statement.

Conclusion: IA concluded that the school activity funds cash balances on the Statement of Receipts and Disbursements are accurate.

2. **Objective:** To assess compliance with applicable policies and procedures.

Methodology:

- IA reviewed a sample of cash receipts to determine if the amounts were deposited timely and were coded to the correct account.
- IA reviewed a sample of disbursements to determine if invoices were paid timely, amounts paid were reasonable and coded correctly, were approved by the principal, contained an itemized receipt or invoice to support the purchase and had two authorized signatures on checks, as applicable.
- IA reviewed applicable disbursements over \$10,000 to determine if they were paid from a contract and/or were approved by the Office of Business Services (OBS) or Office of Procurement Services.
- IA evaluated certain policies and procedures related to transfers, banking, cash collection and disbursements.

Results:

- Fifteen schools had cash receipts that were not deposited timely.
- Four schools had invoices that were not paid timely.
- Twelve schools were missing an itemized receipt or invoice to support the purchase.
- Four schools had receipts and four schools had disbursements that were incorrectly coded.
- Two schools had exceptions related to the bank account reconciliation process.
- Two schools had exceptions related to fundraising.

AUDIT OBJECTIVES, METHODOLOGY, RESULTS AND CONCLUSIONS, CONTINUED

- Three schools had exceptions related to transfers.
- Three schools had exceptions related to account monitoring.
- Eleven schools had exceptions related to cash collection and/or procedures for disbursements.

Conclusion: IA concluded that the division is compliant with applicable policies and procedures with the exception of certain procedures at select schools.

3. **Objective:** To determine if internal controls are adequate and functioning as intended.

Methodology:

- IA conducted internal control interviews with the principal and/or the bookkeeper and the student activities coordinator regarding the system of internal controls.
- IA identified key internal controls and performed sample testwork on these significant controls to determine if they were working as intended.

Results:

- The principal and/or bookkeeper and the student activities coordinator provided internal control information consistent with division requirements.
- The testwork indicated that the division's significant internal controls are working as intended with the exception of four schools – two with related party purchases and two with improper fundraisers. Fundraiser inconsistencies at another school are being addressed in a separate investigation.

Conclusion: IA concluded that the internal controls are adequate and functioning as intended.

IA identified areas of improvement for seven of 16 high schools/specialty centers, nine of 14 middle schools and 22 of 55 elementary schools.

AUDITING STANDARDS

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The results and findings for this audit were discussed with management. Audit results are based on the Code of Virginia, School Board policies and regulations, the *Business Manual for Schools* (*Business Manual*), accounting procedures and significant internal controls. Each principal signed a copy of their school's individual audit results. Management provided the response for each finding. The Statement of Cash Receipts and Disbursements and a Summary of the Audit Results by School are included in the appendices. We thank management and staff of the Department of School Leadership, the schools and all others who were contacted for their cooperation throughout the audit.

cc: Mr. Matthew D. Delaney, Chief Schools Officer, Department of School Leadership
Dr. Melanie J. Hamblin, Senior Executive Director of Elementary Schools
Dr. James J. Smith, Senior Executive Director of Middle Schools
Dr. Walter C. Brower Jr., Senior Executive Director of High Schools

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

Attachments: Appendix A
Appendix B

AUDIT RESULTS AND MANAGEMENT'S RESPONSES

Finding No. 1: Accounting Procedures

IA noted exceptions related to certain accounting procedures as follows:

Cash Disbursements

- One school reissued a check for \$150.00 that was written for the wrong amount without voiding the original check. *Business Manual* Section 15.4 Checks – Void and Skipped states, “A check must be voided as soon as it has been determined that an error was made.”
- One school reissued a check for \$1,174.51 that had not been received by the vendor without placing a stop payment on the original check. *Business Manual* Section 15.5 Checks – Lost/Out-of-Date and Replacement states, “The following steps must be taken for lost/out-of-date check replacement if thirty days has elapsed since the issuance of the lost check: The bank must be authorized to stop payment on a lost check that is to be replaced.”
- One school paid sales tax of \$15.09 on four procurement card charges. *Business Manual* Section 10.34 Virginia State Sales and Accommodations Tax states, “Virginia Beach City Public Schools is generally exempt from paying sales tax on tangible personal property...”
- Two schools made purchases of \$919.00 and \$140.00 from businesses owned or partially owned by a VBCPS employee before possible conflicts of interest were resolved. *Business Manual* Section 10.29 Business Entities Owned by or Hiring School Board Employees and Retirees states, “Payment for goods and/or services provided by a business entity owned by or hiring a School Board employee/retiree or a School Board employee’s immediate family member cannot be made by the school unless...” appropriate documentation is submitted, reviewed and approved by the director of OBS.
- Two schools incorrectly reconciled one or more checks on the school’s bank reconciliation. *Business Manual* Section 15.3 Bank Statement states that the bookkeeper should, “Review all checks that have cleared on the bank statement to verify the amount is the same as originally written and posted.”

AUDIT RESULTS AND MANAGEMENT'S RESPONSES, CONTINUED

These errors were caused by the schools' lack of review and/or monitoring. Failure to void a check that has been previously reissued understates the amount of funds available. Placing a stop payment on a check before reissuing a new check can prevent loss of school funds. Paying sales tax on purchases limits the funds available to be spent on students. Making purchases in advance of resolving possible conflicts of interest increases the appearance of impropriety. The bank reconciliation provides assurance that the financial system accurately reflects the bank account activity.

Cash Collections

- One school had funds totaling \$75.00 that were not receipted at the time of collection. *Business Manual* Section 9.1 School Activity Receipts states, "All collections must be receipted in a pre-numbered receipt book...written promptly by the employee (not the bookkeeper) upon receipt of funds."
- Four schools did not use change funds for school fundraisers. *Business Manual* Section 10.9 states, "The intent of the change fund is to provide change for a one-time event (e.g., athletic game, book fair)."
- One school held a fundraiser that included incentives for student participation, and another school held fundraisers with a 50/50 raffle and incentives for student participation. School Board Policy 7-43 Fund-raising by Students states, "Charitable gaming or gambling, as defined by state law and regulation, are prohibited by students and staff as a fundraising activity." School Board Regulation 7-43.1 states, "Fund-raising activities by schools...may not include the following prohibited elements: the use of cash or prize incentives in any fund-raising activity."

These errors were caused by the schools' lack of staff training, review and/or monitoring, and one school received incorrect fundraiser guidance from OBS. When funds are receipted at the point of collection, it reduces the risk of loss or theft. Change funds provide staff members with money to dispense during a fundraiser to prevent the commingling of funds. Limiting the type of allowable fundraisers ensures that policies and regulations are followed.

AUDIT RESULTS AND MANAGEMENT'S RESPONSES, CONTINUED

Account Monitoring

- Vendor rebates or commissions at two schools totaling \$825.13 were not received. *Business Manual* Section 2.4 Bookkeeper states, “The bookkeeper, under the supervision of the principal, will receipt...deposit, account for, and disburse all funds flowing through the school activity accounts.” Section 16.1 states, “The fundraiser should be carefully tracked and monitored by the bookkeeper and the sponsor.”
- One school had two accounts with balances totaling -\$687.45 that remained unchanged from the prior year. The school did not request reimbursement or implement a plan to address the deficit. *Business Manual* Section 10.10 Deficit Account Balances states, “A deficit account balance is to be avoided. However, at specific times during the school year (and possibly at the end of the fiscal year), there may be a deficit in an account(s) that must be cleared by...reimbursement...”

The schools did not adequately review and monitor the accounts to ensure that all funds were received or to address prior year deficits. Inadequate account monitoring can lead to loss of funds at the school level. Monitoring fundraising accounts ensures anticipated receipts and disbursements are processed timely, and a negative account balance may indicate that a reimbursement is due or a transfer should be made.

Recommendations:

IA recommends additional training to ensure compliance with accounting procedures as follows:

- Monitor outstanding checks when preparing the monthly bank reconciliation and question outstanding checks that are older than 90 days.
- Place a stop payment and void checks prior to reissuing a replacement check.
- Provide tax-exempt documentation to vendors to avoid paying tax.
- Thoroughly review check details when reconciling the monthly bank statement.
- Submit documentation to the director of OBS for review and approval prior to paying for goods and/or services provided by a business entity that is owned or partially owned by a VBCPS employee.

AUDIT RESULTS AND MANAGEMENT'S RESPONSES, CONTINUED

- Receipt funds at the point of collection in a receipt book or Internal Accounting Control Sheet.
- Review fundraising requirements with school staff to ensure restrictions are followed in addition to issuing a change fund for each fundraiser.
- Ensure that OBS's fundraising instructions align with School Board Policies and Regulations.
- Monitor accounts regularly so that receipts and disbursements are processed timely and implement plans to address deficit account balances.

Management's Response:

The Chief Schools Officer (CSO) concurs. The principal will work with OBS to arrange training for staff members by December 31, 2026, to address the noted accounting procedure compliance irregularities.

The Chief Financial Officer (CFO) concurs. OBS will ensure that fundraiser guidance given to schools aligns with school Board Policies and Regulations. The CFO will ensure that this is addressed with OBS staff by December 31, 2026.

Finding No. 2: Disbursements Without Adequate Documentation

Twelve schools had one or more disbursements that did not have adequate documentation to support the purchase and/or refund. *Business Manual*, Section 10.1 School Activity Account Disbursements states, "All school activity account disbursements must...be supported by the following documentation: itemized receipts/invoices." This can be caused by staff members not obtaining itemized receipts from the vendor, the bookkeeper omitting proof of the original payment in the supporting documentation for a refund or making payments from a purchase request. After IA questioned the transactions, the bookkeepers at three schools were able to provide the supporting documentation to confirm that the amount paid matched the invoice or itemized receipt. Nine schools were unable to provide the receipt/invoice to verify the amount paid was accurate and/or the items purchased were reasonable. An itemized receipt/invoice substantiates that the school's funds are being properly spent.

AUDIT RESULTS AND MANAGEMENT'S RESPONSES, CONTINUED

Recommendations:

IA recommends that training be provided to staff members to ensure that an itemized receipt/invoice is provided for all purchases including the proof of original payment for refunds.

Management's Response:

The CSO concurs. The principal will work with OBS to arrange training for staff members by December 31, 2026, to ensure that an itemized receipt/invoice will be obtained and maintained for each purchase or refund.

Finding No. 3: Late Payments

Four schools had one or more disbursements that were paid late. The payments ranged from 26 to 286 days late. *Business Manual*, Section 10.24 Prompt Payment Requirements, in alignment with Code of Virginia, Section 2.2-4352 states, "The required payment date shall be either...the date on which the payment is due under the terms of the contract or...not more than forty-five days after goods or services are received or not more than forty-five days after the invoice is rendered, whichever is later." Late payments can occur when the school is not creating or reviewing open purchase orders, if staff members do not submit invoices to the bookkeeper timely or if the school does not determine the amount due to the vendor to comply with the terms of the contract. Payments made after the due date can damage the school's reputation as well as cause the school to incur late fees.

Recommendations:

IA recommends that schools receive training on how to ensure that invoices are paid timely.

Management's Response:

The CSO concurs. The principal will work with OBS to arrange training for school staff by December 31, 2026, to ensure payments are made promptly.

AUDIT RESULTS AND MANAGEMENT'S RESPONSES, CONTINUED

Finding No. 4: Late Deposits

Fifteen schools had one or more points of collection that were deposited late. *Business Manual*, Section 9.1 School Activity Account Receipts states, "All funds must be turned in daily to the bookkeeper. Bank deposits should be made daily." Section 9.4 Daily Deposit Exceptions states, "Total cash/checks of no more than \$100 may make bank deposits less often than daily, but no later than by the end of the current work week..." Late deposits can be caused by staff not turning in collections daily or the school/bookkeeper not depositing funds daily or by the end of the work week, as allowable. When funds are turned in and deposited daily it reduces the risk of loss or theft.

Recommendations:

IA recommends that schools provide cash collection training to staff to ensure collections are turned in daily, deposited daily or by the end of the work week, as allowable.

Management's Response:

The CSO concurs. The principal will work with OBS to arrange cash collection training by December 31, 2026, to ensure money is turned in and deposited daily.

Finding No. 5: Incorrect Account Coding

Four schools had one or more points of collection, and four schools had one or more disbursements that were incorrectly coded. *Business Manual*, Section 6.1 Coding of Activities Overview – Schools states, "...receipts and disbursements of each school activity must be recorded in the proper school activity account..." These errors were caused by lack of review by the bookkeeper and were not noticed by the staff member or principal. Incorrect account usage can over/understate the amount of funds available.

Recommendations:

IA recommends that principals ensure that the bookkeeper receives training to improve receipt and disbursement coding for accuracy. In addition, IA recommends that principals and staff members monitor account balances and question any discrepancies.

AUDIT RESULTS AND MANAGEMENT'S RESPONSES, CONTINUED

Management's Response:

The CSO concurs. The principal will work with OBS by December 31, 2026, to arrange training for staff to learn how to improve account coding and determine how to monitor account balances.

Finding No. 6: Improper Transfers

Three schools transferred money to/from a restricted account. *Business Manual*, Section 7.2 Administrative Accounts prohibits transfers from the Procurement Card Rebate account, Student Concessions accounts and Pictures account to staff-related accounts. Improper transfers can be caused by the lack of understanding and/or review of account restrictions. Transfers into prohibited staff-related accounts limits funds available for student use.

Recommendations:

IA recommends that bookkeepers review transfers for accuracy, adhere to any restrictions and seek guidance from OBS as needed. In addition, IA recommends that principals arrange training for the school to increase understanding of allowable transfers.

Management's Response:

The CSO concurs. The principal and bookkeeper will review transfers for accuracy, adhere to any restrictions and seek guidance or arrange training from OBS as needed by December 31, 2026.

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Year Ended June 30, 2026

	Balance			Balance
	July 1, 2025	Additions	Deductions	June 30, 2026
High Schools:				
Bayside	\$ 127,363	377,039	365,932	138,470
First Colonial	145,225	326,419	324,677	146,967
Floyd E. Kellam	400,955	655,809	653,499	403,265
Frank W. Cox	521,037	598,917	640,817	479,137
Green Run	193,381	379,408	346,213	226,576
Green Run Collegiate	15,354	97,937	99,746	13,545
Kempsville	320,286	376,780	316,197	380,869
Landstown	193,957	358,857	360,263	192,551
Ocean Lakes	235,981	613,697	596,578	253,100
Princess Anne	306,622	368,693	367,187	308,128
Salem	209,436	371,676	336,701	244,411
Tallwood	181,688	395,156	368,348	208,496
Subtotal	2,851,285	4,920,388	4,776,158	2,995,515
Middle Schools:				
Bayside	29,427	56,778	58,620	27,585
Brandon	28,825	82,228	64,539	46,514
Corporate Landing	50,262	70,402	72,163	48,501
Great Neck	35,978	125,191	123,312	37,857
Independence	25,463	90,323	91,596	24,190
Kempsville	70,083	111,528	114,939	66,672
Landstown	85,818	117,367	96,755	106,430
Larkspur	40,103	50,924	47,889	43,138
Lynnhaven	45,895	79,778	77,005	48,668
Old Donation School	109,034	130,641	118,144	121,531
Plaza	41,611	88,079	78,706	50,984
Princess Anne	34,512	150,169	116,047	68,634
Salem	51,259	84,838	73,103	62,994
Virginia Beach	28,287	86,780	85,089	29,978
Subtotal	676,557	1,325,026	1,217,907	783,676
Elementary Schools:				
Alanton	60,619	35,995	38,608	58,006
Arrowhead	48,949	20,084	37,737	31,296
Bayside	12,300	90,487	93,518	9,269
Bettie F. Williams	6,922	18,039	19,529	5,432
Birdneck	40,056	28,302	28,381	39,977
Brookwood	19,309	28,236	29,154	18,391

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS, CONTINUED
For the Year Ended June 30, 2026

	Balance			Balance
	July 1, 2025	Additions	Deductions	June 30, 2026
Elementary Schools, continued:				
Centerville	\$ 19,687	37,960	33,730	23,917
Christopher Farms	51,706	34,296	33,045	52,957
College Park	16,840	116,865	121,501	12,204
Corporate Landing	19,098	26,015	25,447	19,666
Creeds	26,881	67,452	33,665	60,668
Diamond Springs	12,112	22,366	23,614	10,864
Fairfield	11,451	36,364	36,274	11,541
Glenwood	61,880	42,104	71,541	32,443
Green Run	10,459	15,881	13,948	12,392
Hermitage	20,248	23,589	16,789	27,048
Holland	7,596	21,728	25,527	3,797
Indian Lakes	17,188	29,713	21,939	24,962
John B. Dey	34,931	62,434	54,074	43,291
Kempsville	48,846	34,277	33,103	50,020
Kempsville Meadows	29,720	20,382	20,824	29,278
King's Grant	44,714	30,061	27,553	47,222
Kingston	29,136	59,804	56,154	32,786
Landstown	45,587	34,562	37,471	42,678
Linkhorn Park	43,360	32,119	35,847	39,632
Luxford	36,569	12,844	19,738	29,675
Lynnhaven	16,483	46,821	53,567	9,737
Malibu	32,199	21,605	16,528	37,276
New Castle	38,756	70,096	63,843	45,009
Newtown	17,082	20,788	11,445	26,425
North Landing	24,397	41,471	44,394	21,474
Ocean Lakes	20,493	28,458	25,834	23,117
Parkway	14,625	37,580	36,490	15,715
Pembroke	47,132	35,487	33,326	49,293
Pembroke Meadows	37,098	32,991	25,284	44,805
Point O'View	19,133	35,497	33,125	21,505
Princess Anne	10,975	52,478	47,060	16,393
Providence	51,658	55,270	55,610	51,318
Red Mill	50,831	76,234	74,537	52,528
Rosemont	13,756	18,579	14,472	17,863
Rosemont Forest	24,146	34,256	30,369	28,033
Salem	39,015	30,164	31,266	37,913

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS, CONTINUED
For the Year Ended June 30, 2026

	Balance			Balance
	July 1, 2025	Additions	Deductions	June 30, 2026
Elementary Schools, continued:				
Seatack	\$ 15,501	15,264	15,831	14,934
Shelton Park	44,597	36,478	36,697	44,378
Strawbridge	18,225	22,652	23,200	17,677
Tallwood	31,993	32,808	31,647	33,154
Thalia	32,459	48,721	39,084	42,096
Thoroughgood	52,632	14,076	13,897	52,811
Three Oaks	47,021	43,559	40,412	50,168
Trantwood	33,180	26,279	26,823	32,636
W. T. Cooke	38,490	33,123	28,836	42,777
White Oaks	35,725	44,333	43,042	37,016
Windsor Oaks	27,542	33,491	34,535	26,498
Windsor Woods	17,093	27,972	18,945	26,120
Woodstock	26,179	62,256	46,695	41,740
Subtotal	1,654,580	2,060,746	1,985,505	1,729,821
Other Schools:				
Adult Learning Center	190,721	217,244	214,232	193,733
Advanced Technology Center	64,875	73,765	71,977	66,663
Renaissance Academy	36,575	64,988	31,280	70,283
Technical & Career Education Center	299,704	195,942	198,845	296,801
Subtotal	591,875	551,939	516,334	627,480
Total	\$ 5,774,297	8,858,099	8,495,904	6,136,492

SCHOOL ACTIVITY FUNDS AUDIT
AUDIT RESULTS BY SCHOOL
FISCAL YEAR ENDED JUNE 30, 2026

IA did not identify areas of improvement at the following schools:

High Schools:

Green Run Collegiate
Landstown
Ocean Lakes
Princess Anne
Tallwood

Middle Schools:

Corporate Landing
Great Neck
Old Donation
Princess Anne
Salem

Elementary Schools:

Arrowhead
Bettie F. Williams
Centerville
Christopher Farms
Corporate Landing
Creeds
Diamond Springs
Fairfield
Glenwood
Hermitage
Holland
John B. Dey
Kempsville Meadows
King's Grant
Kingston
Malibu
Newtown

North Landing
Ocean Lakes
Parkway
Point O'View
Providence
Salem
Seatack
Strawbridge
Tallwood
Thoroughgood
Three Oaks
Trantwood
W.T. Cooke
White Oaks
Windsor Woods
Woodstock

Other Schools:

Advanced Technology Center
Adult Learning Center
Renaissance Academy
Technical & Career Education Center

SCHOOL ACTIVITY FUNDS AUDIT
AUDIT RESULTS BY SCHOOL
FISCAL YEAR ENDED JUNE 30, 2026

IA identified areas of improvement at the following schools (number indicates quantity of exceptions):

	Accounting Procedures	Disbursements Without Adequate Documentation	Late Payment	Late Deposit	Incorrect Account Coding	Improper Transfer
High Schools:						
Bayside	1			1		
First Colonial				1		
Floyd E. Kellam	1					
Frank W. Cox	1	2	1		2	
Green Run		1	1			
Kempsville			2	3		5
Salem	3				2	
Middle Schools:						
Bayside				1		
Brandon	1					
Independence	1				21	
Kempsville		1				
Landstown					1	
Larkspur		1				
Lynnhaven				2		
Plaza	1			3		
Virginia Beach				1	1	
Elementary Schools:						
Alanton		1				
Bayside			1			
Birdneck					1	
Brookwood		1				
College Park		1				
Green Run	1			3		
Indian Lakes	1					
Kempsville	1	2		3		
Landstown		1		1		
Linkhorn Park						1
Luxford				4		
Lynnhaven	1					
New Castle		2		1		1
Pembroke	1					

	Accounting Procedures	Disbursements Without Adequate Documentation	Late Payment	Late Deposit	Incorrect Account Coding	Improper Transfer
Pembroke Meadows				2		
Princess Anne	1					
Red Mill					1	
Rosemont				1		
Rosemont Forest				1		
Shelton Park		1			1	
Thalia	1					
Windsor Oaks	1	1				