



# 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 <sup>KW</sup>  
School Board Internal Auditor, Department of Internal Audit

**SUBJECT:** Expenditure Analysis – Ocean Lakes High School

**DATE:** June 5, 2026

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## BACKGROUND

As part of the 2026 Audit Work Plan, the Department of Internal Audit (IA) has performed an Expenditure Analysis for Ocean Lakes High School (OLHS). This work does not constitute an audit conducted in accordance with generally accepted government auditing standards.

OLHS has approximately 174 staff members, including the principal, three assistant principals and one administrative assistant and has a student population of approximately 1,775 students. Money allocated to the schools is based on staffing as well as student enrollment. OLHS received an allocation of \$123,200.00 for Fiscal Year 2025 and \$122,017.00 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 OLHS location code (7119) for the period April 1, 2025 – March 31, 2026. For this period, expenditures totaled approximately \$115,412. 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;
- 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 matched 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.

## RESULTS, CONTINUED

|                                                          |                      |
|----------------------------------------------------------|----------------------|
| <b>Postage/shredding/printing charges</b>                | \$ 12,271.47         |
| <b>Copy paper</b>                                        | 10,850.47            |
| <b>Furniture</b>                                         |                      |
| Desks                                                    | 9,952.30             |
| Chairs                                                   | 6,345.47             |
| Bookshelves                                              | 4,746.42             |
| Shipping/set-up fees                                     | 4,614.52             |
| File drawers                                             | 4,462.46             |
| Tables                                                   | 2,339.34             |
| Accessories for furniture                                | 1,909.06             |
| Removal fees                                             | 987.50               |
| <b>Instructional Materials and Supplies</b>              |                      |
| General classroom                                        | 21,817.72            |
| Online subscriptions                                     | 5,378.63             |
| Special education classroom                              | 1,523.65             |
| Library Media Center books/supplies                      | 1,013.07             |
| Transportation for Marketing trip                        | 1,000.00             |
| <b>Other</b>                                             |                      |
| Professional development                                 |                      |
| Out-of-town conference registrations                     | 3,280.00             |
| Local/online conference registrations                    | 802.48               |
| Out-of-town lodging                                      | 782.90               |
| Mileage, per diem, hotel fees reimbursement              | 428.55               |
| Office supplies                                          | 3,239.46             |
| Portable radios                                          | 1,170.72             |
| Memberships and dues                                     | 1,010.00             |
| Banking local mileage reimbursement                      | 631.26               |
| <b>Staff</b>                                             |                      |
| Polo shirts                                              | 5,575.95             |
| Journals/pens/books                                      | 3,150.21             |
| Food                                                     | 2,251.36             |
| <b>Computer equipment/technology related accessories</b> |                      |
| Printers and ink/toner                                   | 2,235.30             |
| Accessories                                              | 1,312.52             |
| iPad                                                     | 329.00               |
| <b>Total expenditures analyzed</b>                       | <b>\$ 115,411.79</b> |

## RESULTS, CONTINUED

### Processing of Transactions

IA found that the above expenditures appeared to be processed according to division requirements with the following exceptions:

### Incorrect Account Coding

- **Two expenditures were coded to the incorrect account**
  - A \$319.05 payment for monthly printing fees was coded to Office Supplies and a \$25.00 payment for Apple software was coded to Controlled Assets Computer Equipment. *The Business Manual for Central Offices*, Section 5.1 Coding of Activities Overview states, “All transactions must be coded to the proper account irrespective of any budgetary impact.” Payments for school expenditures should be coded to the appropriate general ledger account to maintain accountability.

We would like to thank the staff and management of OLHS for their cooperation throughout this project.

cc: Mr. Matthew D. Delaney, Chief Schools Officer, Department of School Leadership  
Dr. Walter C. Brower Jr., Senior Executive Director of High Schools  
Dr. Leslie L. Ittner, Principal