

AUDIT COMMITTEE OF THE SCHOOL BOARD OF THE CITY OF VIRGINIA BEACH

MINUTES OF AUDIT COMMITTEE MEETING

School Board Chambers

School Administration Building

May 27, 2026

Audit Committee members present: David Culpepper, Chair; Matt Cummings; Larry Davenport; Carolyn Weems; and Kathleen Brown, Ex Officio

Other individuals present: Karen Woodson, School Board Internal Auditor; Kasey MacFarlane, Senior Internal Auditor; Sarah Branch, Internal Auditor; Lisa Martin, Executive Office Associate; Kamala Lannetti, School Board Attorney; Crystal Pate, Chief Financial Officer; Daniel Hopkins, Director of Business Services; James Lash, Executive Director of Transportation and Fleet Management Services; Melisa Ingram, Executive Director of Facilities Services; Brian Loehn, Director of Transportation; Stephanie Enzmann, Director of Employee Relations; and Brigid Kahng, citizen

I. Call to Order

The May 27, 2026, meeting of the Audit Committee was called to order at 1:26 p.m. by Mr. Culpepper.

II. Adoption of the Agenda

Mr. Culpepper requested a motion to adopt the agenda with the addition of Investigation #2691 added to Work-in-Progress. Mr. Cummings moved. Mr. Davenport seconded. The motion passed without objection. (Ms. Weems was not in attendance for the vote.)

III. Approval of Audit Committee Meeting Minutes

Mr. Culpepper requested a motion to approve the January 14, 2026, regular meeting minutes. Mr. Cummings moved. Mr. Davenport seconded. The motion passed without objection. (Ms. Weems was not in attendance for the vote.)

Due to a technical difficulty, Mr. Culpepper recapped the meeting and votes. All Audit Committee members were present for the recap.

IV. Completed Reports

The following reports were presented to the Audit Committee:

- Follow-up School Activity Funds Audit – Green Run High School
- Follow-up School Activity Funds Audit – Frank W. Cox High School
- Follow-up School Activity Funds Audit – Renaissance Academy
- Change in Principal School Activity Funds Audit – Christopher Farms Elementary School
- Continuous Auditing – Pre-trip Bus Inspection
- Ventilation Improvement Projects Grant Audit
- Fundraisers Audit
- Utility Expense Audit

V. Work-in-Progress

Ms. Woodson reported the following items as work-in-progress:

- Construction Project – Princess Anne High School
- FY 2026 School Activity Funds Audit
- Expenditure Analysis – Ocean Lakes High School
- Investigation #2691

VI. Other Items to Discuss

- Proposed FY 2027 Audit Committee meeting schedule
 - The proposed schedule was adopted with the amendment to change the meeting times to 1:30 p.m.

- Procurement of Sole Source Contracts/Purchases Audit (presented January 14, 2026)
 - Ms. Woodson provided an update to the Audit Committee on the count of sole source procurements since the audit was completed.
- Updates from management – Capitalized Assets Audit (presented September 29, 2025)
 - Mr. Hopkins provided an update to the Audit Committee on the progress of implementing the recommendations.

VII. Proposed Six-Month Work Schedule

The proposed six-month work schedule was discussed, noting that all engagements are on the approved work plan. Ms. Woodson noted that Investigation #2691 would be added to the Proposed Six-Month Work Schedule.

VIII. Closed Meeting

At 2:57 p.m., Mr. Culpepper entertained a motion to recess into closed session, so moved by Mr. Cummings and seconded by Ms. Weems. The motion passed without objection. The committee recessed into closed session pursuant to the exemptions from open meetings allowed by Section 2.2-3712, (D) of the Code of Virginia, 1950, as amended, for the following purposes:

Personnel Matters: Discussion, consideration, or interviews of prospective candidates for employment, assignment, appointment, promotion, performance, demotion, salaries, disciplining, or resignation of specific public officers, appointees, or employees of any public body; and evaluation of performance of departments or schools of public institutions of higher education where such evaluation will necessarily involve discussion of the performance of specific individuals; pursuant to Section 2.2-3711, (A) (1), namely to discuss:

- Investigation at two elementary schools;
- Evaluation of a specific administrator; and

- Follow-up on certain School Activity Funds audits.

Individuals present for the discussion: Mr. Culpepper, Ms. Weems, Mr. Cummings, Mr. Davenport, Ms. Lannetti, Ms. Enzmann, Ms. Pate, Ms. Branch, Ms. MacFarlane and Ms. Woodson. The Audit Committee and Ms. Woodson were in attendance during the evaluation of a specific administrator.

Certification of closed session: At 3:55 p.m., Ms. Weems made a motion, seconded by Mr. Davenport, that the Audit Committee certifies that, to the best of each member's knowledge, only public business matters lawfully exempted from open meeting requirements by Virginia Law were discussed; and only such public business matters as were identified in the motion by which the closed session was convened were heard, discussed, or considered. The motion passed without objection.

IX. Adjournment

Ms. Woodson stated that next meeting will be held on September 23, 2026, at 1:30 p.m. There being no other business before the Audit Committee, Mr. Culpepper adjourned the meeting at 3:58 p.m.