



Business Process Audit West Springfield High School Report Reference Number: 26-13150

November 2025

Prepared by
Office of Auditor General

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Report Highlights

Background:

This audit report summarizes the results of the Office of Auditor General’s **Business Process Audit at West Springfield High School** conducted on September 18, 2025. All schools are responsible for their own business processes such as procuring goods and services and processing cash receipts.

Objectives:

- Evaluate the effectiveness of processes and compliance with regulations and policies.
- Determine if internal controls are adequate and functioning as intended.
- Determine if transactions are reasonable and do not appear to be fraudulent.

Methodology:

- Met with school-based staff.
- Reviewed relevant laws, rules, FCPS policies and regulations.
- Reviewed prior audits and reviews.
- Tested a sample of transactions to ensure they are accurate, allowable, complied with FCPS requirements, and that proper supporting documentation is maintained.

#	Finding	Risk Rating
1	Timely Entry – Seven School Finance Deposit Slips (FS-131) sampled, totaling \$5,454.00, were not entered into Great Plains daily.	High
2	Purchasing Process – Three sampled cash disbursements were made outside of the proper purchasing process, totaling \$9,653.76.	Low

#	Recommendation
1	All deposits should be recorded in the accounting system on the same day they are received and deposited.
2	The school has a properly completed and approved purchase order for all transactions, before obligating funds.

For more information and context, please refer to the report in its entirety.

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Executive Summary

This audit report summarizes the results of the Office of Auditor General's (OAG) Business Process Audit (BPA) at West Springfield High School conducted on September 18, 2025. The audit was performed in accordance with the Fiscal Year (FY) 2026 audit plan approved by the Fairfax County School Board (School Board). The primary objective of the audit was to determine the adequacy of controls and processes in place for managing local school activity funds and appropriated funds during FY 2025 and FY 2026.

As a result, OAG identified one high risk finding, and one low risk finding, summarized below:

Finding 1 – Timely Entry (*High Risk*)

Seven School Finance Deposit Slips (FS-131) sampled, totaling \$5,454.00, were not entered into Great Plains daily.

OAG recommends that all deposits should be recorded in the accounting system on the same day they are received and deposited.

Finding 2 – Purchasing Process (*Low Risk*)

Three sampled cash disbursements were made outside of the proper purchasing process, totaling \$9,653.76.

OAG recommends that the school has a properly completed and approved purchase order for all transactions, before obligating funds.

We appreciate the consultation, cooperation, and courtesies extended to our staff by the finance technician and principal at West Springfield High School.

Background, Scope and Objectives, and Methodology

Background

All Fairfax County Public Schools (FCPS) departments and schools are responsible for business processes that support their core mission. These processes include procuring goods and services needed to meet their objectives and processing cash receipts. For departments, most of these processes are limited to appropriated fund transactions. However, in a school, there are both appropriated fund transactions and non-appropriated fund, or Local School Activity Fund (LSAF), transactions.

These audits will be performed on an ad hoc basis depending on (1) changes in management/staff, (2) the results of the continuous audit process, or (3) situations as deemed necessary. The potential risks are (1) job duties not performed in accordance with required policies, procedures, and guidance; and (2) questionable transactions not timely identified. The primary regulations include, but are not limited to:

- Regulation 5111 *Financial Management Reports (FMR)*
- Notice 5111 *Financial Management Report (FMR) Distribution and Reconciliation Schedule*
- Regulation 5810 *School Activity Funds Management*
- Regulation 5350 *Procurement Card Management*
- Regulation 5012 *Purchasing Goods and Services Using Appropriated and Nonappropriated Funds*

Scope and Objectives

We conducted this 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 audit covered FY 2025 and FY 2026 financial activity. The audit's objectives were to:

- Evaluate the effectiveness of processes and compliance with applicable regulations and policies,
- Determine if internal controls are adequate and functioning as intended, and
- Determine if transactions are reasonable and do not appear to be fraudulent.

OAG is free from organizational impairments to independence in our reporting as defined by government auditing standards. The office reports directly to the School Board through the Audit Committee. We report the results of our audits to the Audit Committee and the reports are made available to the public via the FCPS website.

Methodology

OAG's audit approach assessed the school's current management of internal controls covering LSAF and appropriated funds. The structure of this audit was designed to assist principals and finance technicians in understanding the question "where are we now?" and what processes and controls must be in place to ensure compliance with FCPS regulations and best practice guidelines moving forward. The audit examined monthly expenditures, records, and statements; reviewed monthly reconciliations; conducted interviews with appropriate employees; with the goal of understanding the school's current standing moving forward. Information was extracted from PaymentNet, Great Plains, and Fairfax County

Unified System (FOCUS) for sampling and verification to source documentation during the audit; however, our audit did not include an independent review of system controls.

To satisfy the audit objectives, OAG performed the following:

- Met with school-based staff.
- Reviewed relevant laws, rules, FCPS policies and regulations.
- Reviewed prior audits and reviews.
- Performed a test of transactions, on a sampling basis, to ensure expenditures are accurate and allowable, complied with FCPS requirements, and proper supporting documentation is maintained.

Sample Selection

Procurement Card, Cash Disbursement, and Cash Receipt Transactions

OAG utilized Microsoft Excel to randomly select samples, as follows:

- Ten appropriated procurement card transactions,
- Ten non-appropriated procurement card transactions,
- Ten cash disbursement transactions, and
- Ten cash receipt transactions.

Bank and Procurement Card Reconciliations and Asset Security Procedures

OAG reviewed current reconciliations and assets, as follows:

- Most current month FMR reconciliation,
- Three most current months of bank reconciliations,
- Three most current months of appropriated procurement card reconciliations for up to two procurement cards,
- Three most current months non-appropriated procurement card reconciliations for up to two procurement cards, and
- Physical assets such as safes, drop boxes, procurement cards, and check stock.

Transaction samples are pulled from the available population and may result in less transactions being tested than what is stated above, or more, depending on the judgment of the audit team.

Audit Findings, Recommendations, and Management’s Responses

Finding(s) within this report are attributed a risk rating in accordance with established risk criteria as defined in Table 1.

Table 1 – Risk Criteria

Type	Description
High	One or more of the following exists: <ul style="list-style-type: none"> • Controls are not in place or are inadequate. • Compliance with legislation and regulations or contractual obligations is inadequate. • Important issues are identified that could negatively impact the achievement of program/operational objectives.
Moderate	One or more of the following exists: <ul style="list-style-type: none"> • Controls are in place but are not sufficiently complied with. • Compliance with subject government regulations or FCPS policies and established procedures is inadequate, or FCPS policies and established procedures are inadequate. • Issues are identified that could negatively impact the efficiency and effectiveness of operations.
Low	One or more of the following exists: <ul style="list-style-type: none"> • Controls are in place, but the level of compliance varies. • Compliance with government regulations or FCPS policies and established procedures varies. • Issues identified are less significant, but opportunities exist that could enhance operations.

All completed Business Process Audits with findings in which the risk ratings are deemed moderate or high will require a management response. During this audit, OAG identified one high risk finding and one low risk finding.

Finding 1 – Timely Entry

Risk Rating – High

Condition:

Seven School Finance Deposit Slips (FS-131) sampled, totaling \$5,454.00, were not entered into Great Plains daily. The sample consisted of ten receipts, totaling \$12,582.00.

Item	Receipt #	Date Collected	Date Received	Date Deposit Posted	Date Deposit Entered into System	Amount
1	RCT000701624	9/9/2024	9/9/2024	9/9/2024	10/15/2024	\$686.00
2	RCT000701779	8/28/2024	9/4/2024	9/4/2024	10/15/2024	\$30.00
3	RCT000710139	10/16/2024	10/18/2024	10/18/2024	11/15/2024	\$868.00
4	RCT000701810	9/10/2024	9/13/2024	9/13/2024	10/15/2024	\$250.00
5	RCT000701780	9/5/2024	9/10/2024	9/10/2024	10/15/2024	\$3,375.00
6	RCT000701641	9/20/2024	9/20/2024	9/20/2024	10/15/2024	\$120.00
7	RCT000729350	2/19/2025	2/25/2025	2/25/2025	3/10/2025	\$125.00

Criteria:

Regulation 5910 *Monetary Receipts* states, "Funds collected and deposited by the schools must be recorded in the Great Plains financial system on a daily basis." Regulation 5810 *School Activity Funds Management* states, "Receipt revenue into the school activity fund records in a timely basis. Prompt bank deposits should be made in accordance with Regulation 5910, Monetary Receipts... Deposits not made in accordance with Regulation 5910, Monetary Receipts, must be documented in writing."

Cause:

Though funds were physically received, documented, and deposited in the bank according to requirements, receipts and deposits were not recorded in the financial system in a timely manner as required, and were backdated when input in the following accounting period.

Effect:

Receipts and deposits not entered in the financial system on a timely basis may increase the risk of transactions being recorded in the wrong accounting period, or may remain unrecorded.

Recommendation:

OAG recommends that all deposits are recorded in the accounting system on the same day they are received and deposited.

Management Response (Required):

A management response is required for this finding due to the moderate risk rating. In addition, the school will be subject to further review during the annual local school activity fund audit scheduled to be performed later in the year and continuous audit procedures conducted throughout the year.

Planned Action	Action Owner(s)	Expected Completion Date
We have aligned the data entry process to the updated procedures identified in the business process audit. We agree that adhering to the correct data entry method is essential for maintaining a clear audit trail, internal controls, and ensuring timely reconciliation, even when the physical deposit is correct.	Finance Tech, WSHS	November 30, 2025

Region Assistant Superintendent Response:

The Region 4 Assistant Superintendent concurs with finding and will work with school to implement action moving forward.

Finding 2 – Purchasing Process

Risk Rating – Low

Condition:

Three sampled cash disbursements were made outside of the proper purchasing process, totaling \$9,653.76. The sample consisted of ten transactions, totaling \$15,563.55.

Item	Check Number	Check Date	Payee Name	Notes	Dollar Amount
1	115008433	9/30/2024	CONCORD THEATRICALS CORPORATION	Purchase made prior to purchase order (PO)	\$1,030.80
2	115008420	9/26/2024	DECA	Purchase made prior to PO	\$2,850.00
3	115008364	8/14/2024	SUNDRA PRINTING	Purchase made prior to PO	\$5,772.96

Criteria:

Regulation 5012 *Purchasing Goods and Non-Professional Services Using Appropriated and Nonappropriated Funds* states, "Principal pre-approval is required for all purchases from Local School Activity Funds." Regulation 5810 *School Activity Funds Management* states, "Purchase orders must be preapproved by the principal or designee, before obligating school activity funds."

Cause:

Purchases were made by staff prior to submitting a purchase order.

Effect:

Purchases made prior to the principal's approval could allow for funds to be misappropriated and irresponsibly managed.

Recommendation:

OAG recommends that the school has a properly completed and approved purchase order for all transactions, before obligating funds.

Management Response (Not Required):

A management response is not required for this finding due to the low risk rating. In addition, the school will be subject to further review during the annual local school activity fund audit scheduled to be performed later in the year and continuous audit procedures conducted throughout the year.

OAG's Mission and Vision

To promote Fairfax County Public Schools' achievement of its strategic goals, Office of the Auditor General's (OAG) mission is to independently determine whether the ongoing processes for controlling fiscal and administrative operations and performance throughout Fairfax County Public Schools are adequately designed, functioning in an efficient, effective manner, and fully accountable to its citizens of Fairfax County. We accomplish the mission by providing the following services:

- Annual [risk assessment](#) and [audit plan](#)
- [Performance and financial internal audits](#)
- Management of the [Fraud, Waste, and Abuse Hotline](#)
- Education and outreach

Our vision is to deliver innovative and respected audit, advisory, investigative services and risk assurance to protect Fairfax County Public Schools as a leader in student achievement. We achieve this by providing an independent perspective and encouraging collaborative improvement.

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