



Topic/Issue: FY 2026 Business Process Audit (BPA)
Meeting and Date: Audit Committee – March 02, 2026
Staff Lead: Brittany Hamilton

1. Why Office of Auditor General (OAG) did this audit

These audits are performed on an ad hoc basis depending on: (1) changes in management/staff; (2) results of the continuous monitoring 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 identified in a timely manner.

The objectives of BPAs were to:

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

The scope of work included appropriated and non-appropriated transactions and processes taking place during Fiscal Year (FY) 2026, up until the date of the visit.

2. Summary (Key Points)

Between November 7, 2025, and January 20, 2026, BPAs were completed at six schools, resulting in four moderate risk, and ten low risk findings. The detailed results for these BPAs are contained within the individual reports found on the Board Docs agenda for this meeting. The table below is a summary of the findings of each report:

Sites*	Fund Account Usage	Non-Bank Rec**	Purchasing Process	Sales Tax	Sufficient Documentation	Timely Entry	Timely Payment	Timely Receipt	Total
Annandale HS	0	0	1	0	1	0	0	0	2
Cameron ES	1	0	1	1	1	1	0	1	6
Franklin MS	1	1	0	0	0	0	0	0	2
Langley HS	0	0	0	0	0	0	0	0	0
Louise Archer ES	1	0	1	0	1	0	1	0	4
Twain MS	0	0	0	0	0	0	0	0	0
Total	3	1	3	1	3	1	1	1	14

*ES – Elementary School; MS – Middle School; HS – High School

**Rec – Reconciliation

Low risk criteria: Controls are in place, but the level of compliance varies; compliance with government regulations or Fairfax County Public Schools (FCPS) policies and established procedures varies; or issues identified are less significant, but opportunities exist that could enhance operations.

Moderate risk criteria: 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; or issues are identified that could negatively impact the efficiency and effectiveness of operations.

High risk criteria: Controls are not in place or are inadequate; compliance with legislation and regulations or contractual obligations is inadequate; or important issues are identified that could negatively impact the achievement of program/operational objectives.

For moderate risk findings:

At **Annandale HS**, there were two moderate findings. The first moderate finding was due to five sampled Career and Technical Education (CTE) cash receipts totaling \$1,077.25, submitted without the completion of the School Finance Deposit Slip (FS-131) in the deposit package. OAG recommended that the finance technician ensure all CTE deposit packages include a completed School Finance Deposit Slip (FS-131).

The second moderate finding was due to one cash disbursement totaling \$21,225.00 and one cash advance disbursement totaling \$1,050.00, made outside of the proper purchasing process. For the cash disbursement, football uniforms were ordered without an approved purchase order. For the cash advance, the School Activity Fund Cash Advance Record (FS-132) was not utilized, and funds were issued prior to approval of Community-Based Instruction (CBI) activities. OAG recommended that the school has a properly completed and approved purchase order for all transactions, before obligating funds. In addition, OAG recommended that the finance technician adhere to the established Encumbrance and Expense Reimbursement Procedures for CBI activities and completes School Activity Fund Cash Advance Record (FS-132) for cash advances.

At **Cameron ES**, the moderate finding was due to four cash receipts totaling \$1,220.00 not having sufficient documentation. There was no indication of what dates the funds were collected, received, or verified, so verification of timely deposit was not possible. OAG recommended that the school finance deposit slip contain all required detail to ensure funds are accurately recorded for the benefit of the students submitting the funds.

At **Louise Archer ES**, the moderate finding was due to incorrect account charged. Three sampled cash disbursements and five procurement card (Pcard) purchases were made using Local School Activity Fund (LSAF) administrative funds to purchase refreshments for staff, totaling \$694.31. However, local administrative funds are designated to benefit the student body. OAG recommended that the finance assistant use the correct fund account when making disbursements.