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# Business Process Audit Cameron Elementary School Report Reference Number: 26-13192

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Prepared by  
Office of Auditor General

8115 Gatehouse Road, Suite 5500  
Falls Church, VA 22042

# Report Highlights

**Background:**

This audit report summarizes the results of the Office of Auditor General’s **Business Process Audit at Cameron Elementary School** conducted on January 8, 2026. 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	Sufficient Documentation – Four cash receipts did not have sufficient detail, totaling \$1,220.00.	Moderate
2	Timely Entry – One cash receipt, totaling \$120.00, was not entered into accounting system daily.	Low
3	Sales Tax – Sales tax was paid on four sampled Procurement card (PCard) purchases, totalling \$2.60.	Low
4	Fund Account Usage – Three PCard transactions were charged to the incorrect accounts, totaling \$607.36.	Low
5	Purchasing Process – One PCard purchase, and one sampled cash disbursement were made outside of the proper purchasing process, totaling \$2,971.89.	Low
6	Timely Receipt – Two cash receipts, totaling \$165.00, were not turned into the finance assistant on the day the funds were collected.	Low

#	Recommendation
1	The school finance deposit slip contain all required detail to ensure funds are accurately recorded for the benefit of the students submitting the funds.
2	All deposits be recorded in the accounting system on the same day received.
3	The school utilize their tax-exempt status when making purchases.
4	The finance assistant use the correct fund account when making PCard purchases.
5	The school have a properly completed and approved purchase order for all transactions, before obligating funds. Only the principal, or designee sign contracts for the school.
6	All funds be submitted to the school finance office on a daily basis.

*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 Cameron Elementary School conducted on January 8, 2026. This performance 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 2026.

As a result of the audit, OAG identified seven low risk findings, summarized below:

## **Finding 1 – Sufficient Documentation** (*Moderate risk*)

Four sampled cash receipts selected did not have sufficient detail, totaling \$1,220.00.

OAG recommends 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.

## **Finding 2 – Timely Entry** (*Low risk*)

One School Finance Deposit Slip (FS-131) sampled, totaling \$120.00, was not entered into accounting system daily.

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

## **Finding 3 – Sales Tax** (*Low risk*)

Sales tax was paid on two sampled appropriated and two Local School Activity Funds (LSAF) Procurement card (Pcard) purchases totaling \$2.60.

OAG recommends that schools utilize their tax-exempt status when making purchases.

## **Finding 4 – Fund Account Usage** (*Low risk*)

Three sampled appropriated procurement card (PCard) transactions were charged to the incorrect accounts, totaling \$607.36.

OAG recommends that the finance assistant use the correct fund account when making procurement card purchases.

## **Finding 5 – Purchasing Process** (*Low risk*)

One sampled procurement card (PCard) purchase was made outside of the proper purchasing process, totaling \$339.39. One sampled cash disbursement was made outside of the proper purchasing process, totaling \$2,632.50.

OAG recommends that the school has a properly completed and approved purchase order for all transactions, before obligating funds. Only the principal, or designee sign contracts for the school.

## **Finding 6 – Timely Receipt** (*Low risk*)

Two School Finance Deposit Slips (FS-131) sampled, totaling \$165.00, were not turned into the finance assistant on the day the funds were collected.

OAG recommends that all funds be submitted to the school finance office on a daily basis to reduce the risk of loss.

We appreciate the consultation, cooperation, and courtesies extended to our staff by the finance assistant (also known as administrative assistant) and principal at Cameron Elementary 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 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 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 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 audit covered 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 assistants/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,
- Five cash disbursement transactions, and
- Ten cash receipt transaction.

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

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 moderate risk and five low risk findings.

## Finding 1 – Sufficient Documentation

### Risk Rating - Moderate

#### Condition:

Four sampled cash receipts selected did not have sufficient detail, totaling \$1,220.00. The sample consisted of ten receipts, totaling \$1,780.00.

Item	Receipt #	Date Collected	Date Received or Verified	Date Deposited	Amount
1	RCT000762394	9/15/2025	Missing	9/22/2025	\$1,000.00
2	RCT000762401	9/18/2025	Missing	9/22/2025	\$120.00
3	RCT000762410	Missing	9/22/2025	9/22/2025	\$80.00
4	RCT000762412	Missing	9/22/2025	9/22/2025	\$20.00

There was no indication of what dates the funds were collected, received, or verified, so verification of timely deposit was not possible.

#### Criteria:

Regulation 5910 Monetary Receipts states, "Schools are required to use form FS-131, School Finance Deposit Slip... A list of students with the amounts paid must be attached to the form. The funds must be submitted daily along with the form to the school finance office for deposit." The FCPS *School Finance Handbook* states, "Documentation of cash receipts is an essential component of the recording of revenue." In addition, the FCPS *School Finance for Teachers* guidelines states, "The sponsor collecting the funds should print their name on the top line, enter date funds collected, the name of the account to which funds should be deposited, the fund account number, the purpose (activity) for which the funds were collected, and the amount of money being turned in (currency, coin, checks, and total)."

#### Cause:

The required cash receipt documentation procedures were not adhered to.

#### Effect:

Inaccurate recording of receipts may increase the risk of funds not being deposited in the correct fund account.

#### Recommendation:

OAG recommends 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.

#### 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.

<b>Planned Action</b>	<b>Action Owner(s)</b>	<b>Expected Completion Date</b>
I concur with the recommendations and findings. Moving forward we will ensure that the deposit slips, FS-131, are filled out completely by both teachers and the finance assistant.	Principal and Finance Assistant	April 3, 2026

## Finding 2 – Timely Entry

### Risk Rating - Low

#### Condition:

One School Finance Deposit Slip (FS-131) sampled, totaling \$120.00, was not entered into accounting system daily.

Item	Receipt #	Date Collected	Date Received	Date Entered in Great Plains	Amount
1	RCT000762399	9/17/2025	9/17/2025	9/22/2025	\$120.00

#### Criteria:

Regulation 5810 states, "Receipt revenue into the school activity fund records in a timely basis". The FCPS *School Finance Handbook* states, "Funds collected by the FT/AA and deposited to the local school activity funds checking account must be recorded in the Great Plains financial system on a daily basis".

#### Cause:

The funds were not entered into the financial system on the date in which they were received.

#### Effect:

If funds are not entered in the financial system on a daily basis, there is an increased risk of funds being recorded in the wrong accounting period, or not being recorded at all.

#### Recommendation:

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

#### Management Response (Not Required):

A management response is not required for this finding due to the low risk rating.

### Finding 3 – Sales Tax

#### Risk Rating - Low

##### Condition:

- a) Sales tax was paid on two sampled appropriated procurement card purchases, totaling \$1.80. The sample consisted of ten transactions, totaling \$3,611.55.

Item	Date	Vendor	Purchase Amount	Sales Tax Amount
1	10/31/2025	SAFEWAY	\$57.73	\$0.58
2	10/30/2025	SAFEWAY	\$122.09	\$1.22

Both purchases were for staff development functions.

- b) Sales tax was paid on two sampled nonappropriated procurement card purchases, totaling \$0.80. The sample consisted of ten transactions, totaling \$4,417.13.

Item	Date	Vendor	Purchase Amount	Sales Tax Amount
1	10/26/2025	SAFEWAY	\$20.42	\$0.40
2	10/14/2025	SAFEWAY	\$19.92	\$0.40

**Both purchases were related to family events held at the school.**

##### Criteria:

The FCPS *School Finance Handbook* states, "Most purchases from school activity funds are exempt from the Virginia state sales tax. FCPS also has regulations prohibiting the payment of sales tax on school purchases. Schools are encouraged to make every effort to avoid paying sales tax." It further states, "Food purchased for meetings with business partners, parents, or for business functions such as PTA/PTO meetings, parent coffees, etc. is non-taxable."

##### Cause:

FCPS tax-exempt status was not utilized.

##### Effect:

Paying tax on tax-exempt purchases may constitute a waste of funds.

##### Recommendation:

OAG recommends that schools utilize their tax-exempt status when making purchases.

##### Management Response (Not Required):

A management response is not required for this finding due to the low risk rating.

## Finding 4 – Fund Account Usage

### Risk Rating - Low

#### Condition:

Three sampled appropriated procurement card (PCard) transactions were charged to the incorrect accounts, totaling \$607.36. The sample consisted of ten transactions, totaling \$3,611.55.

Item	Account Charged	Date	Vendor Name	Notes	Amount
1	CAMERON ES Staff Development	8/4/2025	SAFEWAY	Purchased items were for Kinder Playdate not for staff	\$17.97
2	CAMERON ES Administration	11/7/2025	PAISANOS	Purchased items were for family veteran dinner not staff	\$250.00
3	CAMERON ES CORE Instruction	9/9/2025	QUENCH USA	Purchased items were for water service for staff not students	\$339.39

#### Criteria:

The FCPS *School Finance Handbook* states that the principal or program manager must "ensure transactions are posted to the appropriate expenditure accounts." It also states, "Staff development activities include classes, conferences, speaker fees, in-service programs, or workshops for staff enrichment in support of the education of students. Incidental purchases may include – 1) Books and/or other reference materials that improve employees' job knowledge or skills. 2) Beverages and snacks purchased for school and cross-departmental staff development programs lasting several hours. 3) Full meals for staff development activity that require all day attendance, or the timing of the event spans a normal mealtime and providing a meal is needed for continuity. Events should be scheduled to avoid a normal mealtime to the extent possible. 4) Schools and departments may organize special functions involving parents, community leaders and stakeholders. These events should be limited to one at the beginning of the school year and one at the end of the school year." It further states, "The general education standard allocation is determined by formulas primarily driven by student enrollment. The recommended use of per-pupil rates for instructional supplies and textual materials are developed by the Department of Instructional Services."

#### Cause:

The required procurement procedures were not adhered to.

#### Effect:

Purchases made against the incorrect fund account may result in funds being misappropriated.

#### Recommendation:

OAG recommends that the finance assistant use the correct fund account when making procurement card purchases.

#### Management Response (Not Required):

A management response is not required for this finding due to the low risk rating.

## Finding 5 – Purchasing Process

### Risk Rating - Low

#### Condition:

- a) One sampled procurement card (PCard) purchase was made outside of the proper purchasing process, totaling \$339.39. The sample consisted of ten transactions, totaling \$3,611.55.

Item	PCard Name	PCard Transaction Date	Vendor Name	Notes	Dollar Amount
1	CAMERON ES IS	9/9/2025	QUENCH USA	Funds were obligated before an approved purchase order.	\$339.39

OAG observed payment was made untimely. The payment due date was 7/31/2025. OAG verified that a late fee of \$16.97 was assessed on the next invoice.

- b) One sampled cash disbursement was made outside of the proper purchasing process, totaling \$2,632.50. The sample consisted of five transactions, totaling \$6,948.94.

Item	Check Number	Check Date	Payee Name	Notes	Dollar Amount
1	119200711	9/22/2025	BARKSDALE SCHOOL PORTRAITS LLC	Yearbook contract is signed by the finance assistant not principal	\$2,632.50

#### Criteria:

- a) Regulation 5350 *Procurement Card Management* states, "The principal/program manager must preauthorize procurement card purchases in writing." The FCPS *School Finance Handbook* states, "All Pcard purchases, require an approved purchase order (PO) prior to placing any Pcard orders. POs created in the teacher Online Purchasing System (TOPS) using Appropriated Funds Pcards must be printed and signed by the principal (or designee) prior to purchasing goods and services." Regulation 5810 *School Activity Funds Management* states, "Disbursements must be processed in a timely manner to avoid late fees and take advantage of discounts."
- b) The FCPS *School Finance Handbook* states, "Only the principal, or designee, has the authority to sign contracts in the name of the school."

#### Cause:

- a) The required procurement procedures were not adhered to.
- b) A contract was signed by a finance assistant.

#### Effect:

- a) Purchases made prior to the principal's approval could allow for funds to be misappropriated and irresponsibly managed.
- b) Contracts signed by an unauthorized individual could lead to potential regulatory non-compliance and risk exposure to the school.

**Recommendation:**

- a) OAG recommends that the school has a properly completed and approved purchase order for all transactions, before obligating funds.
- b) OAG recommends that only the principal, or designee sign contracts for the school.

**Management Response (Not Required):**

A management response is not required for this finding due to the low risk rating.

## Finding 6 – Timely Receipt

### Risk Rating - Low

#### Condition:

Two School Finance Deposit Slips (FS-131) sampled, totaling \$165.00, were not turned into the finance assistant on the day the funds were collected. The sample consisted of ten receipts, totaling \$1,780.00.

Item	Receipt #	Date Collected	Date Received	Amount
1	RCT000762406	9/15/2025	9/22/2025	\$150.00
2	RCT000762407	9/16/2025	9/22/2025	\$15.00

#### Criteria:

Regulation 5910 *Monetary Receipts* states, "Schools are required to use form FS-131, School Finance Office Collection Form. This form can be ordered through the DIT forms catalog in FOCUS. A list of students with the amounts paid must be attached to the form. The funds must be submitted daily along the form to the school finance office for deposit." The FCPS *School Finance Handbook* states, "Any delay in receipting or depositing of funds (e.g., snow day, medical leave, etc.) should be documented and included with the deposit records." In addition, the FCPS *School Finance for Teachers* guidance, provided by Financial Services, states, "Submit funds collected, along with the completed School Finance Office Deposit Slip (FS-131) and the duplicate copies of the Activity Receipts or class list, to the school finance office on a daily basis. Do not keep money in your classroom overnight or when you are not there. If using a class list, be sure to make a copy to keep with the teacher records."

#### Cause:

The required cash receipt documentation procedures were not adhered to.

#### Effect:

Funds not received in a timely manner may increase the risk that funds may be lost.

#### Recommendation:

OAG recommends that all funds be submitted to the school finance office on a daily basis to reduce the risk of loss.

#### Management Response (Not Required):

A management response is not required for this finding due to the low risk rating.

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## 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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Audit reports are available on the OAG website for two years after each audit is completed. You can access a listing of audit reports, with a link to each, on the [audit reports webpage](#).

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