Business Process Audit
Bryant Alternative High School
Report Reference Number: 26-13230

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Prepared by
Office of Auditor General

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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 Bryant Alternative High School conducted on March 6, 2026. 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.

As a result, OAG identified one moderate risk finding and three low risk findings, summarized below:

Finding 1 – Purchasing Process (Moderate Risk)
Five transactions were made outside of the proper purchasing process totaling $1,002.14. Three cash disbursements related to funds improperly obligated by signing a five-year contract, which violated signatory protocols, and bypassing the required Contract Request and Management System (CRAMS) review by Office of Procurement Services (OPS). One cash disbursement and one procurement card transaction were made without an approved purchase order (PO) by the principal.

OAG recommends that the school adhere to the required purchasing process and only the principal, or designee sign contracts for the school. OAG also recommends that the school has a properly completed and approved purchase order for all transactions, before obligating funds.

Finding 2 – Bank Reconciliation (Low Risk)
Monthly bank reconciliation reports were not consistently signed and dated to show evidence of timely completion and approval for November, December and January Bank of America bank statements. There was evidence of reconciliation by the finance technician (FT) on the statement.

OAG recommends that the principal and FT independently sign and date reconciliation posting journals and bank statements during reconciliation to show evidence of timely completion and approval.

Finding 3 – Non-Bank Reconciliation (Low Risk)
An appropriated procurement card coversheet for one of three months sampled was not signed and dated by the former principal.

OAG recommends that the principal and FT independently sign and date reconciliation reports to show evidence of timely completion and approval.

Finding 4 – Sufficient Documentation (Low Risk)
One sampled cash disbursement was made without proper supporting documentation, totaling $120.00. The invoice or receipt is missing.

OAG recommends that all expenditures be supported by a properly completed, approved purchase order and an original itemized invoice or receipt.

We appreciate the consultation, cooperation, and courtesies extended to our staff by the principal and FT at Bryant Alternative 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[1] 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 when specific risk indicators are identified; when there is turnover in a position with significant financial responsibilities, such as a principal, finance technician (FT), or finance assistant; or cyclically. 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 5012, Purchasing Goods and Services Using Appropriated and Nonappropriated Funds
- Regulation 5111, Financial Management Reports (FMR)
- Notice 5111, Financial Management Report (FMR) Distribution and Reconciliation Schedule
- Regulation 5350, Procurement Card Management
- Regulation 5810, School Activity Funds Management

[1] Cash includes all cash and cash equivalents: currency, coins, and checks.

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 and 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.
- Tested a sample of transactions to ensure expenditures are accurate and allowable, complied with FCPS requirements, and proper supporting documentation is maintained.

Sample Selection

Procurement Card, Cash Disbursements, 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,
- One 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

Risk Ratings

Finding(s) within this report are attributed a risk rating in accordance with the following established risk criteria. All completed Business Process Audits with findings in which the risk ratings are deemed moderate or high will require a management response.

High Risk

One or more of the following exists:

- 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 Risk

One or more of the following exists:

- 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 Risk

One or more of the following exists:

- 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.

During this audit, OAG identified one moderate risk and three low risk findings.

Finding 1 – Purchasing Process

Risk Rating	Moderate
Condition	(a) Four sampled cash disbursements were made outside of the proper purchasing process, totaling $512.19. The sample consisted of ten transactions, totaling $3,449.94.

Item	Check Number	Check Date	Payee Name	Notes	Dollar Amount
1	123000896	7/30/2025	Plexar Corporation	Funds were improperly obligated via a five-year contract signed by the finance technician (FT) instead of the principal; the agreement bypassed both the required CRAMS review by OPS, and signatory protocols.	$119.00
2	123000906	8/26/2025	Plexar Corporation	Same as above	$119.00
3	123000910	9/29/2025	Plexar Corporation	Same as above	$119.00
4	123000901	1/14/2026	Primo Brands	Funds were obligated without an approved PO	$155.19

(b) One sampled procurement card (PCard) purchase was made outside of the proper purchasing process, totaling $489.95. The sample consisted of ten transactions, totaling $2,472.27.

Item	PCard Name	PCard Transaction Date	Vendor Name	Notes	Dollar Amount
1	SA1	12/19/2025	SHOPPERS	Purchase made prior to an approved purchase order	$489.95

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 5012, Purchasing Goods and Services Using Appropriated and Nonappropriated Funds states “Vendor Provided Agreements require review by OPS. Requests must be submitted via the Contract Request and Management System (CRAMS).

	CRAMS Quick Reference Guide states "A CRAMS request should be submitted when a Vendor provides a document for principal or program manager signature which includes legal terms and conditions. This pertains to both local school activity funds and appropriated funds". • Regulation 5012, Purchasing Goods and Services Using Appropriated and Nonappropriated Funds states “All contracts utilizing Nonappropriated Funds must be signed by the principal. The principal may not delegate such authority to others.” • Regulation 5810, School Activity Funds Management states, "Purchase orders (PO) must be preapproved by the principal or designee, before obligating school activity funds.” • Regulation 5350 Procurement Card Management states, "The principal/program manager must preauthorize procurement card purchases in writing."
Cause	The established procurement and authorization protocols were not adhered to.
Effect	Purchases made prior to the principal’s approval could allow for funds to be misappropriated and irresponsibly managed. Contracts signed by an unauthorized individual could lead to potential regulatory non-compliance and risk exposure to the school.
Recommendation	OAG recommends that the school adhere to the required purchasing process and only the principal sign contracts for the school. OAG also recommends that the school has a properly completed and approved purchase order for all transactions, before obligating funds.
Management Response	A management response is required for this finding due to the moderate risk rating.
Planned Action	**Management Response:** The principal concurs. Ongoing weekly check-ins with FT to ensure purchase requests procedures are being followed properly. **Planned Action:** Training completed for staff on February 24, 2026. Training will be held annually in August and January of each school year. **Responsible Staff:** Principal and Finance Technician **Due Date: August 31, 2026**

Finding 2 – Bank Reconciliation

Risk Rating	Low
Condition	Monthly bank reconciliation reports were not consistently signed and/or dated to show evidence of timely completion and approval, as follows: • November, December and January Bank of America bank statements were not signed and dated by the principal and FT during reconciliation. There was evidence of reconciliation by the FT on the statements.
Criteria	• Regulation 5910, Monetary Receipts states, "All reconciliations must be reviewed and signed by the program manager." In addition, the FT/AA's Month-End Financial Checklist - LSAF, a resource guide prepared by Financial Services, states, "The actual bank statement must be signed and dated by the FT/AA and then signed and dated by the Principal." • The FCPS School Finance Handbook states, "The finance technician (FT)/administrative assistant (AA) will perform bank reconciliations in a timely manner. The principal is responsible for the safeguarding, managing, and accounting of school activity funds." This includes ensuring that "monthly bank reconciliations are completed on a timely basis." • The School Finance Handbook also states, "The Principal must sign and date the actual bank statement."
Cause	The required reconciliation procedures were not adhered to.
Effect	Reconciliations not completed/approved in a timely manner may cause errors to go undetected.
Recommendation	OAG recommends that the principal and FT independently sign and date reconciliation posting journals and bank statements during reconciliation to show evidence of timely completion and approval.
Management Response	A management response is not required for this finding due to the low risk rating.

Finding 3 – Non-Bank Reconciliation

Risk Rating	Low
Condition	Reconciliations were not consistently signed and/or dated to show evidence of timely completion and approval, as follows: • An appropriated procurement card coversheet for one of three months sampled was not signed and dated by the former principal. Specifically, December 2025 statement coversheet for BRYANT ALT IS was not signed and dated by the former principal as of March 6, 2026.
Criteria	Regulation 5350, Procurement Card Management states, "The reconciler must initial and date the procurement card statement when the reconciliation is complete and to verify receipts for all transactions are attached." It also states, "The principal/program manager must ensure that reconciliations are done on a timely basis and must review, sign, and date the reconciliation report."
Cause	The required FMR reconciliation procedures were not adhered to.
Effect	Reconciliations not being completed and approved timely could allow for FMR and procurement card transactions to go unverified and funds to be misappropriated.
Recommendation	OAG recommends that the principal and FT independently sign and date reconciliation reports to show evidence of timely completion and approval.
Management Response	A management response is not required for this finding due to the low risk rating.

Finding 4 – Sufficient Documentation - Cash Disbursements

Risk Rating	Low
Condition	One sampled cash disbursement was made without proper supporting documentation, totaling $120.00. The sample consisted of ten transactions, totaling $3,449.94.

Item	Check Number	Check Date	Payee Name	Documentation	Dollar Amount
1	123000890	7/16/2025	BJS WHOLESALE CLUB	Invoice/Receipt is missing.	$120.00

Criteria	Regulation 5810, School Activity Funds Management states, "All purchases of goods or services made from school activity accounts shall be supported by the prior submission and approval of a school purchase order... After receiving written evidence for the receipt of the goods or services, the PO, the invoice, and other supporting documents are to be attached to the check stub for filing."
Cause	The invoice was received but was lost, misfiled, or never scanned.
Effect	Purchases made without proper supporting documentation could allow for funds to be misappropriated and irresponsibly managed.
Recommendation	OAG recommends that all expenditures be supported by a properly completed, approved purchase order and an original itemized invoice or receipt.
Management Response	A management response is not required for this finding due to the low risk rating.

About Office of Auditor General

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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