



City of Virginia Beach

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OFFICE OF CITY AUDITOR
(757) 385-5870
FAX: (757) 385-5875
TTY: 711

MUNICIPAL CENTER
BUILDING 1, ROOM 344
2401 COURTHOUSE DRIVE
VIRGINIA BEACH, VA 23456-9012

September 18, 2014

Michael Kalvort, Director
Parks and Recreation
2408 Courthouse Drive
Municipal Center, Bldg. 21
Virginia Beach, VA 23456

**Subject: Results of the Agreed-Upon Procedures for Enoch Baptist Church
Summer Camp Program Review**

Dear Mr. Kalvort,

We have performed the Enoch Baptist Church Summer Camp Program Review utilizing the procedures which were agreed to by management from the Department of Parks and Recreation and Enoch Baptist Church. This review is solely to assist the parties in the review of the oversight and expenditures pertaining to the grant awarded to Enoch Baptist Church. Enoch Baptist Church is responsible for all expenditures related to this grant.

This agreed-upon procedures engagement was conducted in accordance with Government Auditing Standards (GAS). GAS incorporates financial and attestation standards established by the American Institute of Certified Public Accountants. These standards also provide guidance for performing and reporting the results of agreed-upon procedures. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described herein either for the purpose for which this report has been requested or for any other purpose.

The Office of the City Auditor reports to City Council through the Audit Committee and is organizationally independent of all City Departments. This report will be distributed to and intended solely for the information and use of the Audit Committee, City Council, City Manager, the Department of Parks and Recreation and Enoch Baptist Church. It is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

We were not engaged to perform and did not perform an examination or GAS review of the subject matter, the objective of which would have been the expression of an opinion or limited assurance. Had we performed additional procedures, other matters may have come to our attention that would have been reported to you. We completed the agreed-upon procedures on September 16, 2014.

The procedures we agreed to perform were a review of expenses prior to final disbursement of grant money to ensure expenditures are reasonable and in accordance with the City agreement. The procedures performed were as follows:

Procedures:

- (1) We obtained the bank statements relating to accounts that handled City monies and documentation of how they track expenses;
- (2) Matched bank transactions, invoices and receipts with expenses involving the summer camp program;

2014 Enoch Baptist Summer Camp Expenditures

Description of Expense	Totals
Utilities Related to Summer Camp	\$3,605.15
Food (Snacks and Related Supplies)	\$1,359.96
Field Trips and Transportation Expense	\$17,091.87
Camper T-Shirts	\$616.85
Miscellaneous Supplies	\$168.40
Reproduction Cost	\$402.95
Building Repairs and Space Rental	\$1124.07
Background Checks	\$120.00
Labor (Costs of Teachers, Director and Custodian)	\$40,125.25
Total of Summer Camp Expenses	\$64,614.50

- (3) Determined if each transaction was reasonable and in accordance with the Request for Proposals (RFP).

Findings:

All summer camp expenses matched with the bank transactions, invoices and receipts. It was determined all transactions were reasonable and in accordance with the RFP.

Michael Kalvort
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We would like to thank the Parks and Recreation management and staff of Enoch Baptist Church for their courteous assistance during the course of our review. Should you have any questions, please do not hesitate to contact me at 385-5872 or via e-mail at lremias@vbgov.com.

Sincerely,

A handwritten signature in blue ink that reads "Lyndon S. Remias". The signature is written in a cursive style.

Lyndon S. Remias, CPA, CIA, CRMA
City Auditor

c: James K. Spore, City Manager
Cindy Curtis, Deputy City Manager
Dr. Michael Daniels, Pastor, Enoch Baptist Church