



City of Virginia Beach

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November 17, 2017

Chad R. Morris, Interim Director
Parks and Recreation
2408 Courthouse Drive
Municipal Center, Bldg. 21
Virginia Beach, VA 23456

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

Dear Mr. Morris,

We have performed the Enoch Baptist Church Summer Camp Program review utilizing the procedures that were agreed to by management from the Department of Parks and Recreation and Enoch Baptist Church. This is solely to assist the parties in the review of the oversight and expenditures pertaining to the grant awarded to Enoch Baptist Church for the summer camp program. 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 November 3, 2017.

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;

Description of Expense	Totals
Utilities Related to Summer Camp	\$3,803.01
Building Maintenance (Pest Control)	110.00
Food (Snacks and Related Supplies)	\$1,226.21
Field Trips and Transportation	\$11,111.38
Camper T-Shirts	\$739.20
Games and Miscellaneous Supplies	\$217.81
Reproduction Cost	\$443.34
Background Checks	\$120.00
Labor (Costs of Teachers, Director and Custodian)	\$37,345.60
Total of Summer Camp Expenses	\$55,116.55

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

Results

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

Chard R. Morris, Interim Director
Results of the Agreed-Upon Procedures for Enoch Baptist Church Summer Camp Program Review
November 17, 2017

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,



Lyndon S. Remias, CPA, CIA
City Auditor

c: David L. Hansen, City Manager
Kenneth L. Chandler, Deputy City Manager
Dr. Michael Daniels, Pastor, Enoch Baptist Church
City Council Members
Audit Committee Members