ROBINSON, FARMER, COX ASSOCIATES, PLLC
Certified Public Accountants

CPAs | CONSULTANTS

Date: August 7, 2026

Memorandum To: Fredericksburg City Public Schools

From: Robinson, Farmer, Cox Associates

Regarding: Internal Controls, Policies, and Procedures Related to Travel Expenditures of the Fredericksburg City Public Schools

We have performed procedures in accordance with our letter dated October 7, 2025 related to the review of financial related internal controls, policies, and procedures related to the travel expenditures of the Fredericksburg City Public Schools. During the process of performing these procedures we made certain observations related to the Fredericksburg City Public Schools internal controls, policies, and procedures related to travel expenditures.

Procedures Performed:

1. **We reviewed all of the travel expenditures of all School Board members for the period of 07/01/24 to 06/30/25 (See Appendix A). We obtained supporting documentation for all corresponding travel to include, receipts, travel per diem and reimbursement request forms and all other relevant documentation. The following School Board Members were covered by this review as all had travel expenditures during this time period:**

School Board Members
Jarvis Bailey
Jennifer Boyd
Malvina Kay
Molly McFadden
Kathleen Pomeroy
Matt Rowe

Observations:

- We noted instances in which School Board members were reimbursed for travel expenditures and a Requisition Form was used but a Travel Per Diem and Reimbursement Request Form was not utilized. We recommend a Travel Per Diem and Reimbursement Request Form be completed for all travel reimbursements. The following reimbursements for travel expenditures were not supported by a Travel Per Diem and Reimbursement Request Form:

School Board Member	Date of Travel	Reimbursement Date Per General Ledger	Reimbursement Amount	Expenditure Type
Jennifer Boyd	11/19/24-11/21/24	12/20/24	$ 372.24	Lodging
Matt Rowe	9/18/2024	10/16/24	173.26	Lodging
Jarvis Bailey	7/22/2024	7/31/24	266.71	Lodging/Parking
Matt Rowe	7/22/2024	7/31/24	162.79	Lodging

- We noted a reimbursement to Jarvis Bailey for Lodging at the VSBA Annual Conference on 7/22/24 for which his hotel room rate was $215.26 while another School Board Member (Matt Rowe) had a hotel room rate of $140.00 for the same night at the same hotel for that conference. We recommend that when traveling care be taken to ensure lodging is obtained at the most cost effective rate available.

- During our review of travel expenditures, we noted travel related purchase card charges which were not supported by proper supporting documentation. If purchases are to be made using a purchase card each purchase card purchase should be supported by detailed receipts for all charges. Non-detailed purchase card receipts are not sufficient supporting documentation. We noted the following travel related purchase card charges which were not supported by adequate supporting documentation:

School Board Member	Date of Travel	Expenditure Posting Date Per General Ledger	Purchase Card Charge		Vendor	Deviation Description
Jarvis Bailey	1/3/25-1/7/25	2/7/25	$ 72.00	*	Capital Region Airport	No receipt
Jarvis Bailey	1/3/25-1/7/25	2/7/25	22.11	*	Pascals	Non itemized receipt
Jarvis Bailey	1/3/25-1/7/25	2/7/25	40.48	*	Shell Oil	No receipt
Jarvis Bailey	1/3/25-1/7/25	2/7/25	44.52	*	Giovanni's Shrimp Truck	No receipt
Jarvis Bailey	1/3/25-1/7/25	2/7/25	35.00	*	Delta Air Lines	No receipt
Jarvis Bailey	1/3/25-1/7/25	2/7/25	100.00	*	Hilton Grand Vacations	Non itemized receipt
Jarvis Bailey	3/21/25-3/23/25	4/8/25	5.00		Merci-Buku	No receipt

* Subsequently reimbursed to Fredericksburg City Public Schools by the School Board Member

- During our review of travel expenditures, we noted travel expenditures related to meals in which it appears there were two people dining without documentation of who else was dining and the business purpose for the additional person being included in the meal charge. If a meal is purchased using the purchase card, the documentation should indicate the names of the individuals in attendance and the business purpose of the meal. Personal expenses should not be charged to the purchase card. The following travel expenditures appear to have two people dining without documentation of who was at the meal and the business purpose for that individual being included in the charge:

School Board Member	Date of Travel	Expenditure Posting Date Per General Ledger	Purchase Card Charge		Vendor
Jarvis Bailey	1/3/25-1/7/25	2/7/2025	$ 49.68	*	HNL - Shack4eva
Jarvis Bailey	1/3/25-1/7/25	2/7/2025	55.26	*	Wiki Wiki Market
Jarvis Bailey	1/3/25-1/7/25	2/7/2025	62.83	*	Wiki Wiki Market
Jarvis Bailey	1/3/25-1/7/25	2/7/2025	84.16		Tropics Bar and Brill

* Subsequently reimbursed to Fredericksburg City Public Schools by the School Board Member

- During our review of travel expenditures we noted a reimbursement to Malvina Kay related to travel expenditures in the amount of $149.16 for which a Travel Per Diem and Reimbursement Request Form was not utilized. The School Board Member instead used a custom reimbursement summary supporting the amount being requested for reimbursement. We recommend a Travel Per Diem and Reimbursement Request Form be completed for all travel reimbursements.

- We noted a travel related charge to the purchase card for Enterprise in the amount of $1,086.76 related to travel for Jarvis Bailey which was posted to a "Other Operating Supplies" expenditure line in the accounting system rather than a travel related expenditure line within the School Board expenditure department in the accounting system. We recommend that expenditures be posted to the correct expenditure lines in the accounting system.

- During our review of travel expenditures, we noted that at times School Board members were reimbursed for the actual cost of meals while in other instances they were given a per diem for meals. We recommend Fredericksburg City Public Schools be consistent in how individuals traveling are reimbursed for meals (per diem vs. actual costs). If the policy is to allow for reimbursement under either method then the travel policy should provide specifics on which circumstances allow for which type of reimbursement.

- During the course of our review, we noted instances in which a purchase card was used while out of the area on travel which was not a purchase card issued in the name of the School Board Member utilizing the card. We noted one such charge related to travel expenditures for Malvina Kay and twenty-seven such charges related to travel expenditures for Jarvis Bailey.

2. **We reviewed calculations prepared by FCPS related to reimbursements from School Board members for accuracy. These calculations related to certain specific trips identified by Fredericksburg City Public Schools as being related to conferences outside of the standard VSBA conferences. Subsequent to 6/30/25 the School Board has adopted a policy (BHB1) requiring approval by the School Board in open session of any travel by school board members other than travel to the VSBA conferences.**

Observations:

- The total cost of travel that Fredericksburg City Public Schools incurred related to travel by Jarvis Bailey for the Hawaii International Conference on Education from 1/3/25 to 1/7/25 was $1,954.62 of which Fredericksburg City Public Schools has been reimbursed $1,267.10 leaving a net cost to Fredericksburg City Public Schools of $687.52.

- The total cost of travel that Fredericksburg City Public Schools incurred related to travel by Jarvis Bailey for the COSSSBA National Conference in Atlanta from 3/21/25 to 3/23/25 was $3,878.24 of which Fredericksburg City Public Schools has been reimbursed $49.99 leaving a net cost to Fredericksburg City Public Schools of $3,828.25. Included in the expenditures for this trip was rental of a BMW X1.

- The total cost of travel that Fredericksburg City Public Schools incurred related to travel by Malvina Kay for the National School Boards Conference in Atlanta from 4/3/25 to 4/6/25 was $3,827.83 of which Fredericksburg City Public Schools has not received any reimbursement. Included in the expenditures for this trip was first class and premium economy airfare.

Appendix A - School Board Travel Expenditures 07/01/24 to 06/30/25 Tested in Procedure #1

School Board Member	Vendor if P-Card Charge	Dates of Travel	Date of GL Expenditure Posting	Expenditure Amount	Description of Expenditure	Trip
Jarvis Bailey	N/A - Reimbursement	7/22/2024	07/31/24	266.71	Lodging/Parking	VSBA Legislative Conference
Matt Rowe	N/A - Reimbursement	7/22/2024	07/31/24	162.79	Lodging	VSBA Legislative Conference
Matt Rowe	N/A - Reimbursement	7/23/2024	08/21/24	80.67	Mileage	VSBA Legislative Conference
Jarvis Bailey	N/A - Reimbursement	7/23/2024	08/21/24	80.94	Mileage	VSBA Legislative Conference
Various	Virginia School Board Assoc	11/20/24-11/22/24	09/16/24	3,150.00	Conference Registration	VSBA Annual Conference
Matt Rowe	N/A - Reimbursement	9/18/2024	10/16/24	173.26	Lodging	VSBA Legislative Conference
Jennifer Boyd	N/A - Reimbursement	11/20/24-11/22/24	11/06/24	138.02	Mileage	VSBA Annual Conference
Molly McFadden	N/A - Reimbursement	11/20/24-11/22/24	11/06/24	133.73	Mileage	VSBA Annual Conference
Malvina Kay	N/A - Reimbursement	11/20/24-11/22/24	11/06/24	138.02	Mileage	VSBA Annual Conference
Jarvis Bailey	N/A - Reimbursement	11/20/24-11/22/24	11/06/24	138.02	Mileage	VSBA Annual Conference
Kathleen Pomeroy	N/A - Reimbursement	11/20/24-11/22/24	11/06/24	138.02	Mileage	VSBA Annual Conference
Matt Rowe	N/A - Reimbursement	11/20/24-11/22/24	11/06/24	138.02	Mileage	VSBA Annual Conference
Matt Rowe	Courtyard by Marriott	11/19/24-11/21/24	12/09/24	508.88	Lodging	VSBA Annual Conference
Malvina Kay	Hilton	11/20/24-11/21/24	12/09/24	297.35	Lodging	VSBA Annual Conference
Molly McFadden	Courtyard by Marriott	11/20/24-11/21/24	12/09/24	362.40	Lodging	VSBA Annual Conference
Jarvis Bailey	Hilton	11/20/24-11/21/24	12/09/24	297.35	Lodging	VSBA Annual Conference
Kathleen Pomeroy	Courtyard by Marriott	11/20/24-11/21/24	12/09/24	362.40	Lodging	VSBA Annual Conference
Jennifer Boyd	N/A - Reimbursement	11/19/24-11/21/24	12/20/24	372.24	Lodging	VSBA Annual Conference
Molly McFadden	Hilton	1/27/25-1/28/25	01/13/25	208.14	Lodging	VSBA Capital Conference
Various	Virginia School Board Assoc	1/27/25-1/28/25	01/13/25	520.00	Conference Registration	VSBA Capital Conference
Molly McFadden	Virginia School Board Assoc	1/27/25-1/28/25	01/13/25	260.00	Conference Registration	VSBA Capital Conference
Jarvis Bailey	COSSBA National Conference	3/21/25-3/23/25	01/13/25	675.00	Conference Registration	COSSBA National Conference
Matt Rowe	N/A - Reimbursement	1/27/25-1/28/25	01/16/25	137.97	Meals and Mileage	VSBA Capital Conference
Molly McFadden	N/A - Reimbursement	1/27/25-1/28/25	01/16/25	134.33	Meals and Mileage	VSBA Capital Conference
Various	Hilton	1/26/25-1/28/25	02/07/25	856.14	Lodging	VSBA Capital Conference
Molly McFadden	Hilton	1/27/25-1/28/25	02/07/25	41.00	Parking	VSBA Capital Conference
Molly McFadden	Hilton	1/27/25-1/28/25	02/07/25	3.00	Water	VSBA Capital Conference
Jarvis Bailey	Capital Region Airport	1/3/25-1/7/25	02/07/25	72.00	Parking	Hawaii International Conference on Education
Jarvis Bailey	Pascals	1/3/25-1/7/25	02/07/25	22.11	Meal	Hawaii International Conference on Education
Jarvis Bailey	Shell Oil	1/3/25-1/7/25	02/07/25	40.48	Gas	Hawaii International Conference on Education
Jarvis Bailey	Areas USA Lax, LLC	1/3/25-1/7/25	02/07/25	13.05	Meal	Hawaii International Conference on Education
Jarvis Bailey	Hilton	1/3/25-1/7/25	02/07/25	732.01	Room upgrade, valet etc	Hawaii International Conference on Education
Jarvis Bailey	HNL - Shack4eva	1/3/25-1/7/25	02/07/25	49.68	Meal	Hawaii International Conference on Education
Jarvis Bailey	Enterprise	1/3/25-1/7/25	02/07/25	603.36	Rental Car	Hawaii International Conference on Education
Jarvis Bailey	Wiki Wiki Market	1/3/25-1/7/25	02/07/25	55.26	Meal	Hawaii International Conference on Education
Jarvis Bailey	Giovanni's Shrimp Truck	1/3/25-1/7/25	02/07/25	44.52	Meal	Hawaii International Conference on Education
Jarvis Bailey	Delta Air Lines	1/3/25-1/7/25	02/07/25	35.00	No Receipt	Hawaii International Conference on Education
Jarvis Bailey	Wiki Wiki Market	1/3/25-1/7/25	02/07/25	62.83	Meal	Hawaii International Conference on Education
Jarvis Bailey	Pionto Sandwiches	1/3/25-1/7/25	02/07/25	24.10	Meal	Hawaii International Conference on Education
Jarvis Bailey	Hilton Grand Vacations	1/3/25-1/7/25	02/07/25	100.00	No Receipt	Hawaii International Conference on Education
Jarvis Bailey	Hudson	1/3/25-1/7/25	02/07/25	16.06	Snack etc	Hawaii International Conference on Education
Jarvis Bailey	Tropics Bar and Brill	1/3/25-1/7/25	02/07/25	84.16	Meal	Hawaii International Conference on Education

Appendix A - School Board Travel Expenditures 07/01/24 to 06/30/25 Tested in Procedure #1 (Continued)

School Board Member	Vendor if P-Card Charge	Dates of Travel	Date of GL Expenditure Posting	Expenditure Amount	Description of Expenditure	Trip
Jarvis Bailey	N/A - Reimbursement	3/21/25-3/23/25	03/05/25	324.50	Meals	COSSBA National Conference
Various	VSBA	3/25/2025	04/08/25	540.00	Conference Registration	VSBA Spring Workshop
Malvina Kay	Delta Air Lines	3/21/25-3/23/25	04/08/25	753.97	Flight - Atlanta	National School Board Conference - Atlanta
Jarvis Bailey	Hampton Inn	3/21/25-3/23/25	04/08/25	174.02	Hotel - return from Atlanta	COSSBA National Conference
Jarvis Bailey	Lays Food Mart	3/21/25-3/23/25	04/08/25	10.00	Gas	COSSBA National Conference
Jarvis Bailey	Quiktrip	3/21/25-3/23/25	04/08/25	54.00	Gas	COSSBA National Conference
Jarvis Bailey	Embassy Suites	3/21/25-3/23/25	04/08/25	266.40	Lodging	COSSBA National Conference
Jarvis Bailey	Embassy Suites	3/21/25-3/23/25	04/08/25	443.50	Lodging	COSSBA National Conference
Jarvis Bailey	Embassy Suites	3/21/25-3/23/25	04/08/25	348.89	Lodging	COSSBA National Conference
Jarvis Bailey	iparkit	3/21/25-3/23/25	04/08/25	40.00	Parking	COSSBA National Conference
Jarvis Bailey	Embassy Suites	3/21/25-3/23/25	04/08/25	323.16	Lodging	COSSBA National Conference
Jarvis Bailey	Merci-Buku	3/21/25-3/23/25	04/08/25	5.00	Meal	COSSBA National Conference
Jarvis Bailey	RaceTrac	3/21/25-3/23/25	04/08/25	67.01	Gas	COSSBA National Conference
Jarvis Bailey	WaWa	3/21/25-3/23/25	04/08/25	60.00	Gas	COSSBA National Conference
Jarvis Bailey	Enterprise	3/21/25-3/23/25	04/08/25	1,086.76	Vehicle Rental	COSSBA National Conference
Malvina Kay	N/A - Reimbursement	4/3/25 - 4/6/25	04/24/25	149.16	Various	National School Board Conference - Atlanta
Malvina Kay	Hilton	4/3/25 - 4/6/25	05/12/25	1,566.18	Lodging	National School Board Conference - Atlanta
Malvina Kay	Hudson	4/3/25 - 4/6/25	05/12/25	24.88	Snack etc	National School Board Conference - Atlanta