

Procurement Card Transaction Review

Department of Academic Services Early Childhood

Cardholders and Approving Officials Reviewed:

Cardholder Title	Approving Official Title
Facilitator	Coordinator
Facilitator	Coordinator

Period Reviewed: March 16, 2020 to June 8, 2020.

Summary:

Internal Audit selected and reviewed 35 of the 75 transactions made in the period under review. Based on inquiry of the approving officials we determined:

- If the purchase was approved,
- The documentation was retained,
- A description of the purchase(s), and
- The location of the item(s) purchased.

Results:

Category	Total Expenditures	Purchase Approved	Documentation Retained	Location of items
Procurement Card ¹	\$10,144.20	Yes	Yes	Distributed to Students/Care Providers Employee Residences and BCPS Property
Conference Fee	\$ 815.00	Yes	Yes	N/A
Total	\$10,959.20			

¹ These two cardholders are participants in a trial program that allows a procurement card to be used for grant expenditures. The Procurement Card category is used in USBank to reallocate expenditures to the grant; however, the expenditures are for classroom and office supplies.

Additionally, we identified six items, with a cost of at least \$50 per item, located at employee's personal residences²:

- 6 – 24x36 Tabletop White Boards

Conclusion: Based on the description provided by each approving official, we determined that the purchases were reasonable and were used for essential services and continuity of instruction and operations.

² Items in use off-site are the property of Baltimore County Public Schools and must be returned to the office location at the conclusion of remote operations or employment.