

# Procurement Card Transaction Review

## Carney Elementary School

### Cardholders and Approving Officials Reviewed:

Cardholder Title	Approving Official Title
Administrative Secretary	Principal
Principal	Executive Director

**Period Reviewed:** March 16, 2020 to July 6, 2020.

### Summary:

Internal Audit selected and reviewed 59 of the 105 transactions made in the period under review. Based on inquiry of the approving officials we determined:

- if purchases were approved,
- if 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 Item
Classroom Supplies	\$4,138.92	Yes	Yes	Employees' Residences
Office Supplies	\$1,593.44	Yes	Yes	BCPS Property & Distributed to Students
Postage	\$831.80	Yes	Yes	BCPS Property & N/A

**\$6,564.16**

Additionally, we identified nine items, with a cost of at least \$50 per item, that are located at employees' personal residences<sup>1</sup>:

1. Create & Play at Home – Arts & Crafts Kit
2. Making Music Puppets Complete Set
3. Growth Mindset Paperback Library
4. Dealing With Feelings Book Series
5. Feeling & Emotions Paperback Library
6. Working Together Paperback Library
7. Dry Erase Board 2' x 3'
8. Alphabet Sounds Teaching Tubs
9. Classroom Collage Box

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

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<sup>1</sup> 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.