

Procurement Card Transaction Review

Cromwell Valley Magnet Elementary School

Cardholders and Approving Official Reviewed:

Cardholder Title	Approving Official Title
Administrative Secretary	Principal
Library Science	Principal

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

Summary:

Internal Audit selected and reviewed 37 of the 58 transactions made in the period under review. Based on inquiry of the approving official 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	\$4,739.54	Yes	Yes	BCPS Property, Employees' Residences & Distributed to Students
Postage	\$275.00	Yes	Yes	N/A
Office Supplies	\$74.58	Yes	Yes	BCPS Property

\$5,089.12

Additionally, we identified 16 items, with a cost of at least \$50 per item, that are located at employee's personal residences¹:

1. We Thinkers Volume 1 Social Explorers
2. Self-Regulation with Super Flex
3. Picture Story Program (5 Book set)
4. Numbers Talks Books (6)
5. HP LED 24" Monitor
6. Bee-Hive Bundle
7. KEVA Plank Kits (2)
8. HD LED LEC 21.5" Monitors (3)

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

¹ 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.