

Procurement Card Transaction Review

Deep Creek Elementary School

Cardholder and Approving Official Reviewed:

Cardholder Title	Approving Official Title
Administrative Secretary	Principal

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

Summary:

Internal Audit selected and reviewed 39 of the 41 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	\$3,184.14	Yes	Yes	BCPS Property and Employees Residences
Office Supplies	\$316.65	Yes	Yes	BCPS Property
Phone Service	\$58.16	Yes	Yes	N/A

\$3,558.95

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

1. Magnetic Math Manipulatives Library
2. Early Language Activity Boxes Complete Set

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.

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.