

# Procurement Card Transaction Review

## Dundalk Middle School

### Cardholders and Approving Officials Reviewed:

Cardholder Title	Approving Official Title
Administrative Secretary III	Principal
Principal	Community Superintendent

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

### Summary:

Internal Audit selected and reviewed 15 of the 16 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
Office Supplies <sup>1</sup>	\$1,393.96	Yes	Yes	BCPS Property, Distributed to Employees
Classroom Supplies	\$978.79	Yes	Yes	BCPS Property, Distributed to Students
Postage	\$237.65	Yes	Yes	N/A

**\$2,610.40**

The procurement card transactions included a purchase that was not allowable, flowers for teachers totaling \$93.75 were purchased from Essex Florists & Green.

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

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<sup>1</sup> Includes two purchases, which totaled \$740.21, from Amazon. Amazon purchases should be limited only to items that are not available through existing BCPS contracts and catalogs. Please see the attached Superintendent's Bulletin Item, number 590, for more information.