

Procurement Card Transaction Review

Essex 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 24 of the 53 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	\$1,597.35	Yes	Yes	BCPS Property & Employees Residences
Textbooks	\$589.95	Yes	Yes	BCPS Property
Phone Service	\$433.97	Yes	Yes	N/A
Postage	\$149.75	Yes	Yes	BCPS Property
Office Supplies	\$68.30	Yes	Yes	BCPS Property

\$2,839.32

Additionally, we identified one item, with a cost of at least \$50, that was located at an employee's personal residence¹: Magnetic Math Manipulatives Library

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.