

Procurement Card Transaction Review

Kenwood High School

Cardholders and Approving Official Reviewed:

Cardholder Title	Approving Official
Library Science	Principal
Resource Teacher	Principal
Science Teacher	Principal
Family Studies	Principal
Health Teacher	Principal
Spanish Teacher	Principal
Math Teacher	Principal
Music Teacher	Principal
Fiscal Assistant I	Principal

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

Summary:

Internal Audit selected and reviewed 51 of the 71 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	\$11,758.69	Yes	Yes	BCPS Property, Employees' Residences & Distributed to Students
Conference Fees	\$8,706.00	Yes	Yes	N/A
Office Supplies	\$4,084.88	Yes	Yes	BCPS Property, Employees' Residences & Distributed to Students
Library Media	\$1,852.30	Yes	Yes	BCPS Property
Other Classroom Supplies	\$748.78	Yes	Yes	Distributed to Students
Misc. Contracted Services	\$359.00	Yes	Yes	N/A
Student Incentives	\$188.01	Yes	Yes	Distributed to Students

\$ 27,697.66

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 Includes three purchases, which totaled \$1,459.98, 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.