

# Procurement Card Transaction Review

## Kingsville 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 15 of the 32 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	\$1,880.34	Yes	Yes	Distributed to Students and Employees Residences
Postage	\$286.00	Yes	Yes	N/A
Library Books & Media	\$134.68	Yes	Yes	N/A <sup>1</sup>
Classroom Supplies	\$ 92.95	Yes	Yes	Employees Residences

**\$ 2,393.97**

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<sup>1</sup> The Library Books & Media charge is for an online program for remote learning.

Additionally, we identified three items, with a cost of at least \$50 per item, that are located at an employee's personal residence<sup>2</sup>:

1. Music-Go-Rounds: Heartbeats & Stick Rhythm Set
2. Magnetic Write & Wipe Board 24" x 36"
3. Magnetic Portable Dry Erase Easel

**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.

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<sup>2</sup> 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.