

Procurement Card Transaction Review

Middleborough 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 16 of the 29 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	\$1,843.51	Yes	Yes	Employees' Residences & Distributed to Students
Staff Development Books	\$624.63	Yes	Yes	BCPS Property
Office Supplies	\$103.87	Yes	Yes	BCPS Property

\$2,572.01

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.