

Procurement Card Transaction Review

Owings Mills High School

Cardholders and Approving Officials Reviewed:

Cardholder Title	Approving Official Title
Science Teacher	Principal
Phys Ed. Teacher	Principal
Administrative Secretary	Principal
Fiscal Assistant I	Principal
Technology Education	Principal
Health Teacher	Principal
Business Education	Principal
Library Science	Principal
Music Teacher	Principal

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

Summary:

Internal Audit selected and reviewed 23 of the 27 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 items
Classroom Supplies	\$ 2,735.91	Yes	Yes	BCPS Property & Distributed to Students
New Curriculum Textbooks	\$ 1,820.14	Yes	Yes	BCPS Property
Office Supplies	\$ 1,575.47	Yes	Yes	BCPS Employees & Distributed to Students
Conference Fees	\$ 1,173.61	Yes	Yes	N/A
School Based Postage	\$ 567.63	Yes	Yes	BCPS Property & N/A
Total	\$ 7,872.76			

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.