

Procurement Card Transaction Review

Pot Spring Elementary School

Cardholders and Approving Officials Reviewed:

Cardholder Title	Approving Official
Administrative Secretary	Principal
Assistant Principal	Principal
Principal	Executive Director

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

Summary:

Internal Audit selected and reviewed 35 of the 37 transactions in the period under review. Based on inquiry of the approving officials 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	\$1,436.46	Yes	Yes	Employees Residences and Distributed to Students
Library Books & Media	\$208.74	Yes	Yes	BCPS Property

\$1,645.20

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.