

Procurement Card Transaction Review

Randallstown High School

Cardholder and Approving Official Reviewed:

Cardholder Title	Approving Official Title
Fiscal Assistant	Principal

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

Summary:

Internal Audit selected and reviewed 19 of the 26 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	\$4,977.19	Yes	Yes	BCPS Property & Distributed to Students
Office Supplies	\$1,749.69	Yes	Yes	Employee Residence & Distributed to Students
Misc. Contracted Services	\$736.94	Yes	Yes	N/A
School Based Postage	\$127.90	Yes	Yes	N/A

\$7,591.72

Additionally, we identified two items, with a cost of at least \$50 per item, that are located at an employee's personal residence¹:

1. Headset
2. Ergonomic Mini Desk

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 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.