

Procurement Card Transaction Review

Seven Oaks Elementary School

Cardholders and Approving Officials Reviewed:

Cardholder Title	Approving Official Title
Administrative Secretary	Principal
Principal	Executive Director

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

Summary:

Internal Audit selected and reviewed 21 of the 59 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	\$951.91	Yes	Yes	Employees Residences
Postage	\$113.60	Yes	Yes	N/A

\$1,065.51

Additionally, we identified two items, with a cost of at least \$50 per item, that are located at employees' personal residences¹:

1. Magnetic Dry Erase Board 2' x 3'
2. 10 Drawer Organizer

Conclusion: Based on the descriptions provided by the approving officials, 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.