

Procurement Card Transaction Review

Sparks 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 47 of the 54 transactions 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	\$2,550.74	Yes	Yes	Employees' Residences
Phone Service	\$195.13	Yes	Yes	N/A

\$2,745.87

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.