

Procurement Card Transaction Review

Woodlawn High School

Cardholders and Approving Officials Reviewed:

Cardholders	Title	Approving Official	Title
	Administrative Secretary		Principal
	Career Research		Principal
	Athletic Director		Principal
	Math Teacher		Principal
	Assistant Principal		Principal
	Fiscal Assistant I		Principal

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

Summary:

Internal Audit selected and reviewed 36 of the 60 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 ¹	\$9,278.60	Yes	Yes	BCPS Property & Distributed to Students
Office Supplies ²	\$2,402.23	Yes	Yes	BCPS Property & Distributed to Students
Misc. Contracted Services	\$689.56	Yes	Yes	BCPS Property
Postage	\$475.00	Yes	Yes	N/A

\$12,845.39

¹ Includes a purchase, which totaled \$161.49, from Amazon.

² Includes five purchases, which totaled \$1,904.82, from Amazon.

Amazon purchases should be limited only to items that are not available through existing BCPS contracts and catalogs. Please see the attached Superintendent's Bulletin Item, number 590, for more information.

Office Supplies:

We identified 2 purchases of bleach and/or professional cleaners, which totaled \$486.60, for the purpose of cleaning the school. In consultation with the Office of Operations, we determined that cleaning supplies, of any kind, should not be purchased by schools. Additionally, bleach is not to be used in schools. Therefore, these purchases are not allowable.

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, *except as noted above in Office Supplies.*