

Board of Education of Baltimore County
Office of Internal Audit

Follow Up to FY 2020 Change In Principal - SAF Audit

School Name: Lansdowne Elementary School
Follow-Up Audit Period: SAF Revenue Transactions: October 1, 2019 to September 30, 2020

Results: There was one finding from the September 24, 2019 audit report and it is resolved.

Source: Internal Audit report dated September 24, 2019			Source: Follow up performed on October 23, 2020
#	Finding	Recommendation	Management Action Plan
1	<p>Funds were not submitted and/or receipted promptly. Nine of the 25 revenue transactions reviewed were not submitted and/or receipted promptly. There was a delay of 2 to 5 business days between the date indicated on the sponsor's money envelope and the date on the BCPS receipt.</p>	<p>The current principal must ensure that funds are submitted and receipted without delay and that all sponsors are aware of the proper procedures related to the collection and remittance of funds.</p>	<p>Money will be collected/dropped off to the front office daily by 11:00 AM. This was included in the written money handling procedures and was communicated to the staff through a faculty meeting announcement.</p>
			<p>RESOLVED Internal Audit determined the money handling procedures were updated as noted in the management action plan and were distributed to all applicable staff at a faculty meeting on August 30, 2019. Additionally, we tested 12 revenue transactions in the follow-up audit period and determined that that funds were submitted and receipted promptly.</p>