

Board of Education of Baltimore County
Office of Internal Audit

Follow-up to FY 2020 Change In Principal - SAF Audit

School Name: Norwood Elementary School
Follow-up Audit Period: SAF Manual Receipts: July 1, 2019 to October 23, 2020

Results: There was one finding from the July 16, 2019 audit report and it is resolved.

Source: Internal Audit report dated July 16, 2019			Source: Follow up performed on October 27, 2020
#	Finding	Recommendation	Management Action Plan
1	<p>Blank receipt stock issued to the school was not available for review. Six receipts from the blank receipt stock, issued to the school to use when issuing manual receipts, was not accounted for or available for review.</p>	<p>The current principal must ensure that all manual receipts issued to the school are safeguarded and once used, are recorded properly in the general ledger.</p>	<p>From this date forward, manual receipts will be signed out when our administrative assistant is on scheduled leave. Upon her return, all manual receipts will be accounted for, recorded properly in the general ledger, and any unused receipts will be signed back in. In instances when the administrative assistant takes unscheduled leave, manual receipts will be issued on as as-needed basis and will be signed out by the school principal. Upon return from unscheduled leave, any manual receipts will be accounted for and recorded properly in the general ledger.</p>
			<p>RESOLVED Internal Audit reviewed and accounted for all of the manual receipts used during the follow-up audit period. We also reviewed the blank manual receipt stock and determined that they are maintained in the school safe, accessible only to the administrative secretary, ten month secretary, principal and assistant principal. All manual receipts used are signed out in a log reviewed by the principal, as described in the Management Action Plan.</p>