

**Board of Education of Baltimore County  
Office of Internal Audit**

**Follow Up to Change In Principal - SAF Audit**

**School Name:** Patapsco High School and Center for the Arts  
**Follow-Up Audit Period:** October 1, 2019 to February 28, 2021

**Results:** There was one finding from the September 3, 2019 audit report. Overall, this finding was partially resolved.

Source: Internal Audit report dated September 3, 2019			Source: Follow up performed on March 23, 2021	
#	Finding	Recommendation	Management Action Plan	
1	<p><b>Funds raised for student activities were not spent timely.</b> As of July 17, 2019, 20 of the 31 SAF accounts reviewed, with a combined balance of \$58,018.44, have inappropriate balances or little to no spending activity:</p> <p>Six of the 31 accounts reviewed have unusually high balances. The combined balance in these accounts is \$49,928.51 See Appendix A on page 4 for detail of the six accounts.</p> <p>Fourteen of the 31 accounts reviewed, with a combined balance of \$8,089.93, had little or no spending activity during the audit period. See Appendix A on page 4 for detail of the 14 accounts.</p>	<p>The current principal must develop a plan to spend the funds in these accounts in accordance with their intended purpose.</p> <p>The current principal must review the SAF general ledger accounts at least once a year for inactivity and to ensure that funds are spent in a timely manner.</p>	<p>See Appendix A below.</p> <p>The principal will review the accounts at least annually to ensure funds are spent in a timely manner.</p>	<p><b>OVERALL - PARTIALLY RESOLVED</b> Internal Audit reviewed the account balances of the 20 accounts, as of February 28, 2021, and determined that:</p> <ul style="list-style-type: none"> <li>- Eight of the accounts have been resolved;</li> <li>- Ten of the accounts continue to have little or no activity since the conclusion of the prior audit; and</li> <li>- Two of the accounts continue to have unusually high balances.</li> </ul> <p>The unresolved findings are due to the virtual learning environment, and limited SAF activities. Therefore, it is anticipated that the accounts would have little to no activity during the follow-up audit period. Please continue with your corrective actions. <b>Please note Appendix A has been updated to include spending activity through the follow-up audit period (attached).</b></p>

## Appendix A

Account Name		Balance (as of 7/17/19) PRIOR AUDIT	Balance (as of 2/28/21) FOLLOW-UP	Difference INC/(DEC)	FOLLOW-UP RESULT AND RESPONSE
<b>Unusually High Balance</b>					
1	Musical Programs	\$ 16,049.15	\$ 18,358.08	\$ 2,308.93	<b>NOT RESOLVED</b> Due to virtual learning, funds weren't spent on the intended purpose during the follow-up audit period. There was an increase in funds due to the revenue collected for the ticket sales within the follow-up audit period. The principal will speak with theater sponsor to determine where the money will be spent in FY 22. Excess will be moved.
2	Theater	\$ 11,009.01	\$ 5,492.06	\$ (5,516.95)	<b>RESOLVED</b>
3	Discretionary	\$ 8,431.09	\$ 6,937.54	\$ (1,493.55)	<b>RESOLVED</b>
4	Music	\$ 6,537.46	\$ 5,648.51	\$ (888.95)	<b>NOT RESOLVED</b> Due to virtual learning, funds weren't spent on the intended purpose during the follow-up audit period. There are plans to use the funds in FY 22 to offset uniforms, supplies, etc. Also, competition fees will be paid at beg. of each school year.
5	Band	\$ 4,432.75	\$ 1,289.16	\$ (3,143.59)	<b>RESOLVED</b>
6	National Art Honor Society	\$ 3,469.05	\$ 2,421.06	\$ (1,047.99)	<b>RESOLVED</b>
<b>Total - Unusually High Balance</b>		<b>\$ 49,928.51</b>	<b>\$ 40,146.41</b>	<b>\$ (9,782.10)</b>	
<b>Little or No Spending Activity</b>					
1	PTAP Digital Sign	\$ 6,000.00	\$ 6,000.00	\$ -	<b>NOT RESOLVED</b> This is ongoing as the sign is over \$25,000.
2	Lost Books – Social Studies	\$ 463.50	\$ 463.50	\$ -	<b>NOT RESOLVED</b> Money will be spent by department for items needed for Social Studies program in FY22.
3	School Store	\$ 324.70	\$ -	\$ (324.70)	<b>RESOLVED</b>
4	Future Educators of America	\$ 245.69	\$ 245.69	\$ -	<b>NOT RESOLVED</b> Money will be used for dues and induction in FY 22.
5	Communications	\$ 190.50	\$ 190.50	\$ -	<b>NOT RESOLVED</b> Continue to try to increase student enrollment to restart program.
6	Scholarship Fashion	\$ 178.05	\$ -	\$ (178.05)	<b>RESOLVED</b>
7	Lost Books - Math	\$ 171.21	\$ 171.21	\$ -	<b>NOT RESOLVED</b> Money will be spent by department for items needed for Math program in FY22.
8	Literacy Art Fund	\$ 169.80	\$ 174.52	\$ 4.72	<b>NOT RESOLVED</b> Money will be spent by literary arts program in FY 22.
9	3D Printing	\$ 150.00	\$ 150.00	\$ -	<b>NOT RESOLVED</b> Plan to have the new sponsor spend the funds in FY 22.
10	Color Guard	\$ 80.00	\$ 80.00	\$ -	<b>NOT RESOLVED</b> Have not had a color guard for the last two years. Trying to restart, if not money will be transferred.
11	National Honor Society – Math	\$ 43.38	\$ 89.34	\$ 45.96	<b>RESOLVED</b>
12	Education Foundation Grant	\$ 39.36	\$ 39.36	\$ -	<b>NOT RESOLVED</b> Plan to transfer the money.
13	Dance, School Fund	\$ 17.70	\$ 17.70	\$ -	<b>NOT RESOLVED</b> Money will be spent by dance program in FY 22.
14	Fashionettes	\$ 16.04	\$ -	\$ (16.04)	<b>RESOLVED</b>
<b>Total - Little or No Spending Activity</b>		<b>\$ 8,089.93</b>	<b>\$ 7,621.82</b>	<b>\$ (468.11)</b>	
<b>Grand Total</b>		<b>\$ 58,018.44</b>	<b>\$ 47,768.23</b>	<b>\$ (10,250.21)</b>	