

Board of Education of Baltimore County
Office of Internal Audit

Follow Up to FY 2020 Change In Principal - Limited Review of Financial Records and Activity

School Name: Pine Grove Middle School
Follow-Up Audit Period: PE Uniform Activity - February 1, 2020 to October 31, 2020

Results: There was one finding from the January 27, 2020 limited review report and it is resolved.

Source: Internal Audit report dated January 27, 2020			Source: Follow up performed on November 12, 2020
#	Finding	Recommendation	Management Action Plan
1	The school has not established a PE Uniform sales account on the general ledger. Transactions related to the sale of PE uniforms are commingled in the Athletics account.	The current principal must ensure that a new PE Uniform sales account, 30.3800.002, is established on the school's general ledger. Additionally, a journal entry must be completed to account for the value of the current inventory in the new account.	The principal and the administrative secretary will meet with the PE DC to make sure the PE uniform inventory is completed promptly. This will allow the new PE uniform account to be set up in accordance with accounting guidelines. Additionally, the administrative secretary, with the assistance from the office of accounting, will complete the journal entry to establish the PE uniform account.
			RESOLVED Internal Audit determined that a PE uniform physical inventory was conducted on January 27, 2020. The approximate value of this inventory (\$4,000) was transferred from the Athletics account to the new PE Uniform Sales account, per our recommendation, on January 31, 2020. The school is appropriately using the PE Uniform Sales account to record the PE uniform sales and related transactions.