

Board of Education of Baltimore County
Office of Internal Audit

Follow Up to FY 2019 School Activity Fund and Procurement Card (P-card) CHIP Audit

School Name: Red House Run Elementary School
Follow-Up Audit Periods: SAF: October 1, 2019 through February 28, 2021

Results: There were three findings from the September 30, 2019 audit report, 2 were resolved and 1 was not resolved.

Source: Internal Audit report dated September 30, 2019				Source: Follow up performed on March 1, 2021
#	Finding	Recommendation	Management Action Plan	Current Status
1	<p>Money envelopes were not used and/or retained. For six of the 25 revenue transactions reviewed, a money envelope was not available to support the amount remitted by the sponsor.</p>	<p>The current principal must ensure that money envelopes are used and completed by sponsors for all remittances. Additionally, money envelopes must be turned in to the administrative secretary at year-end for retention.</p>	<p>We will ensure that money envelopes are used and retained for all transactions. Staff were trained on August 30, 2019 regarding money handling procedures. New procedure will be for money envelopes to be turned in and signed off by administrative secretary at the end of each activity.</p>	<p>RESOLVED Internal Audit reviewed a sample of 27 revenue transactions during the follow-up audit period and determined that a money envelope was available to support the amount remitted by the sponsor.</p>
2	<p>Documentation to support SAF food-related expenditures was not adequate. For two of the four SAF business food-related purchases reviewed, the documentation provided did not meet the requirements of the BCPS Food Parameters; there was no agenda or attendee information provided.</p>	<p>The current principal must ensure that all SAF business food-related purchases include the proper documentation per the BCPS Food Parameters.</p>	<p>We will ensure SAF food related purchases include the proper documentation to meet guidelines.</p>	<p>RESOLVED Internal Audit reviewed 9 SAF food-related purchases within the follow-up audit period and determined that all documentation provided met the requirement of the BCPS Food Parameters; there was an agenda and attendee information provided.</p>
3	<p>SAF expenditures were made for prohibited activities. Two SAF expenditures that totaled \$108.25, were made for prohibited activities: Birthday cards that totaled \$28.50, were purchased from Dollar Tree for staff. Employment fingerprinting fee that totaled \$79.75, was reimbursed to an individual.</p>	<p>The current principal must ensure that school activity funds are not used to purchase birthday cards and fingerprinting reimbursement. Additionally, all school activity expenditures must contribute directly or indirectly to the educational program of the students.</p>	<p>Current administration will not use SAF funds on prohibited items such as birthday cards and fingerprinting reimbursement. All purchases will be used directly with students to benefit the instructional programming.</p>	<p>NOT RESOLVED Internal Audit reviewed a sample of 20 SAF expenditures during the follow-up audit period and determined that three expenditures included prohibited items (i.e., coffee, candy) that totaled \$106.33.</p>