

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

**Follow Up to FY 2020 Change In Principal - SAF Audit**

**School Name:** Timonium Elementary School  
**Follow-Up Audit Period:** SAF Accounts & Revenue Transactions: February 1, 2020 to November 30, 2020

**Results:** There were three findings from the January 6, 2020 audit report. All three findings were resolved.

Source: Internal Audit report dated January 6, 2020			Source: Follow up performed on December 9, 2020	
#	Finding	Recommendation	Management Action Plan	
1	<p><b>Checks were written to "Cash".</b> Eight checks were written to "Cash" in FY 2019.</p> <ul style="list-style-type: none"> <li>Five checks that totaled \$442.15 were written for CALS field trips and activities.</li> <li>Three checks that totaled \$150.00 were written to establish change funds.</li> </ul>	<p>The current principal must ensure that the payee on checks is never "Cash". SAF checks written to obtain cash for:</p> <ul style="list-style-type: none"> <li>CALS field trips and activities must be written to the field trip sponsor. At the completion of the activity, unused funds and receipts must be returned to the administrative secretary for processing.</li> <li>a change fund must be written to an administrator. Additionally, the check must be posted to the change fund account. At the completion of the activity, the funds used to make change must be remitted and receipted separately and posted to the change fund account.</li> </ul>	<p>Principal will ensure that checks are not written to "Cash".</p> <ul style="list-style-type: none"> <li>Principal will monitor the CALS Field Trip account SAF and ensure that the proper procedures are used when cash is needed.</li> <li>A Change Fund account will be set up in SAF, and principal will monitor to ensure that the proper change fund procedures are used.</li> </ul>	<p><b>RESOLVED</b> Internal Audit reviewed all of the checks in the follow-up audit period and determined that no checks were written to "Cash". Although no change funds were created in the follow-up audit period, the principal and administrative secretary know how to properly establish a change fund in SAF, if needed. The principal monitors the activity in all of the accounts, including the CALS Field Trip, to ensure that proper procedures are used when cash is needed.</p>
2	<p><b>Funds raised for student activities were not spent timely.</b> One of the four accounts reviewed, the Green School account with a balance of \$171.12, has had no activity since 5/27/2015.</p>	<p>The current principal must develop a plan to spend the funds in the inactive account in accordance with the intended purpose.</p> <p>The current principal must review the SAF general ledger accounts at least once a year for inactivity.</p>	<p>Funds will be used to purchase a wheelchair-accessible picnic table.</p> <p>Principal will review SAF general ledger accounts monthly.</p>	<p><b>RESOLVED</b> Internal Audit reviewed the activity in the Green School account and determined that a portion of funds were used for the program. The principal indicated that the wheelchair-accessible picnic table, referenced in the Management Action Plan, was purchased with PTA funds and that the remaining balance in the Green School account would be spent for intended purposes when students return to the building from the COVID-19 closure. The principal also stated that she reviews SAF general ledger accounts monthly for inactivity and will continue to do so.</p>
3	<p><b>Field trip transactions were posted to the wrong account.</b> Transactions related to Communication And Learning Support (CALS) field trips were posted to the Accommodations account instead of the appropriate CALS field trip account.</p>	<p>The current principal must ensure that CALS transactions are posted to the proper account and that the Accommodations account is used appropriately.</p>	<p>Principal will monitor CALS transactions and Accommodations account.</p>	<p><b>RESOLVED</b> Internal Audit determined that the principal reviews the CALS Fieldtrip and Accommodations accounts with the administrative secretary on a monthly basis. Internal Audit also reviewed SAF activity subsequent to the prior audit and determined the school is no longer using the Accommodations account for CALS transactions.</p>