

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

**Audit Report
Project #2021.006
October 5, 2020**



**Franklin Elementary School
School Activity Fund &
Procurement Card Audit**

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Background

The Office of Internal Audit (Internal Audit) conducted an audit at Franklin Elementary School due to the time since the last audit. The prior audit was completed four years ago, with a report date of January 12, 2016. This audit had one finding. A follow-up audit was completed on December 8, 2016 and the one finding was resolved.

Mr. Benjamin Mertes has been the principal for the past five years at Franklin Elementary School.

Audit Objectives

Internal Audit conducted a School Activity Fund (SAF) and procurement card audit at Franklin Elementary School:

- To evaluate, on a sample basis, the internal controls and compliance over SAF revenue, expenditure, and transfer transactions and accounts for the period July 1, 2019 through August 31, 2020.
- To evaluate, on a sample basis, the internal controls and compliance over procurement card transactions for the period July 8, 2019 through September 6, 2020.
- To determine the school's compliance with applicable board policies, superintendent's rules, and current BCPS practice, as they relate to these transactions and accounts.

Internal Audit performed the audit by conducting interviews and examining documentation.

Summary of Results

Internal Audit did not identify any reportable findings in this audit. Our testwork sample indicates that Franklin Elementary School is in compliance with the applicable board policies, superintendent's rules, and current BCPS practice, as they relate to internal controls and compliance over:

- The SAF revenue, expenditure, and transfer transactions for the audit period.
- The procurement card transactions for the audit period.
- The SAF accounts for the audit period.