

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

**Audit Report  
Project #2021.002  
August 20, 2020**



**Mays Chapel Elementary School  
School Activity Fund &  
Procurement Card Audit**

**Distribution List:**

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Andrea Barr  
*Chief Auditor*

## Background

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The Office of Internal Audit (Internal Audit) conducted an audit at Mays Chapel Elementary School. Mays Chapel Elementary School has not been audited since the school opened in 2014, six years ago.

Mr. Stephen Coco has been the principal for the past six years at Mays Chapel Elementary School.

## Audit Objectives

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Internal Audit conducted a School Activity Fund (SAF) and procurement card audit at Mays Chapel 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 June 30, 2020.
- To evaluate, on a sample basis, the internal controls and compliance over procurement card transactions for the period July 8, 2019 through July 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

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Internal Audit did not identify any reportable findings in this audit. Our testwork sample indicates that Mays Chapel 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.