

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

**Project 4-2020.001
November 13, 2020**



**School Activity Funds (SAF)
3-Year Cash Analysis
Milbrook Elementary School**

Distribution List:

Dr. Heidi Miller
*Executive Director – Elementary
Central Zone*

Anne Gorman
Principal

Angela Fitzgerald
Administrative Secretary

Andrea Barr
Chief Auditor

SAF 3-Year Cash Analysis Milbrook Elementary School

FY 17 Beginning Balance	FY 19 Ending Balance	Change in Cash Balance - Dollars	Change in Cash Balance – Percentage
\$9,801.21	\$45,162.13	\$35,360.92	360.78%

Analysis:

The increase in cash is primarily due to a \$32,356.26 donation that was posted to the Donation - Beth Hillary Tenser account for the school's art program. The donation was received on June 13, 2019 and as of June 30, 2020, none of the funds have been spent.

Inquiry of School Personnel:

Internal Audit determined the donation was received from a former student's estate, to be used for fine arts. The principal plans to use the donation to purchase a mural that is painted on noise cancelling panels for the cafeteria. This purchase was delayed due to the COVID-19 closure in March 2020.

Follow-up:

Internal Audit will follow-up with the school to ensure that the donation is spent as intended.