

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

**Project 4-2020.001
November 12, 2020**



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

Distribution List:

Sharonda Gregory
*Executive Director – Elementary
Central Zone*

Sheila Thomas
Principal

Jacquelyn Boggs
Administrative Secretary

Andrea Barr
Chief Auditor

SAF 3-Year Cash Analysis

Summit Park Elementary School

FY 17 Beginning Balance	FY 19 Ending Balance	Change in Cash Balance - Dollars	Change in Cash Balance – Percentage
\$27,872.14	\$12,664.79	(\$15,207.35)	-54.56%

Analysis:

The decrease in cash is due to changes in multiple accounts:

1. Discretionary Account - Purchased teacher appreciation shirts in FY17 for \$3,388.¹
2. Grant - BGE - Purchased GoPro Cameras for \$880 and transferred the remaining \$3,240 to the General School Account in FY18. A new \$1,000 donation was received in FY19.²
3. General School Account - Purchased 12 two-way radios for \$2,200 in FY19. The expenditures appear reasonable; therefore, no further action is required at this time.
4. PTA - Unrestricted Classroom Use - Spent down \$4,548.27 balance in FY17 & FY18 on student related items. The expenditures appear reasonable; therefore, no further action is required at this time.

Inquiry with School Personnel and Documentation Reviewed:

1. Internal Audit reviewed a sample of expenditures from the Discretionary account from August 1, 2019 to January 31, 2020 to ensure they were not for prohibited items; none were noted. Additionally, Internal Audit explained to the current principal that teacher appreciation gift purchases are prohibited.
2. Internal Audit reviewed the activity in the Grant - BGE account through January 31, 2020 and noted that grant-related expenditures were properly posted to the account and no transfers were made from the account. Additionally, Internal Audit discussed the proper accounting procedures for donations with the current principal.

Follow-up:

Follow-up is not required.

¹ School activity funds may not be used to purchase teacher appreciation gifts.

² For accountability, donations should remain in the donation account until the funds are spent.