

**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  
Wellwood International School**

**Distribution List:**

Sharonda Gregory  
*Executive Director – Elementary  
Central Zone*

Jodi O’Neill  
*Principal*

Kathryn Sonuga  
*Administrative Secretary*

Andrea Barr  
*Chief Auditor*

## SAF 3-Year Cash Analysis

### Wellwood International School

FY 17 Beginning Balance	FY 19 Ending Balance	Change in Cash Balance - Dollars	Change in Cash Balance – Percentage
\$25,988.13	\$10,379.07	(\$15,609.06)	-60.06%

#### Analysis:

The decrease in cash is primarily due to decreases in six account balances in FY17 and/or FY18:

1. Discretionary – The account balance decreased by \$8,267.15 for the period FY17 – FY18.
2. Art – The account balance decreased by \$1,958 in FY17.
3. Technology Education – The account balance decreased by \$1,707.12 in FY17.
4. Music – The account balance decreased by \$1,388.43 in FY17.
5. Music –Vocal Recorders – The account balance decreased by \$1,540.29 in FY17.
6. Science – Outdoor Classroom – The account balance decreased by \$1,695.37 for the period FY17 to FY18.

#### Inquiry of School Personnel and Documentation Reviewed:

1. Discretionary – The Discretionary account balance decrease was partially due to the purchase of walkie talkies, a mascot costume and shirts for the staff. The principal indicated that the staff are required to wear the shirts at yearly events such as Back-to-School night and Field Day. Additionally, food purchases were made for students and staff from this account. The principal provided information that the food purchases conformed to the BCPS Wellness policy and the Food Parameters. These purchases appear to be reasonable; therefore, no further action is required at this time.
2. Art - The Art account balance decrease was due to the purchase of art classroom supplies. These purchases appear to be reasonable; therefore, no further action is required at this time.
3. Technology Education - The Technology account balance decrease was due to the purchase of headphones and document cameras. These purchases appear to be reasonable; therefore, no further action is required at this time.
4. Music and Music – Vocal Recorders – The decrease in account balance for these two accounts was due to the purchase of music risers. The purchase was split between the two accounts. The purchase appears to be reasonable; therefore, no further action is required at this time.

## **SAF 3-Year Cash Analysis**

### **Wellwood International School**

5. Science – The decrease was primarily due to the purchase of supplies and materials for the school’s outdoor classroom and payment to an individual for contracted services. Internal Audit identified a check written from this account to an individual for contracted services for an environmental presentation to the students on Earth Day. The administrative secretary stated that at the time, she did not understand that she should have requested a check from the Office of Accounting (Accounting) instead of issuing a school check. She stated that she notified Accounting after the fact that the contractor was paid with a school check written to an individual. Internal Audit reviewed transactions in this account and the Discretionary account for additional payments to individuals for contracted services but found none.

These purchase of supplies and materials appear to be reasonable and the payment to an individual appears to be an isolated incident, therefore, no further action is required at this time.

#### **Follow-up:**

Follow-up is not required.