

**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  
Westowne Elementary School**

**Distribution List:**

Adrienne Morrow  
*Executive Director – Elementary  
West Zone*

J. Scott Palmer  
*Principal*

Megan Massie  
*Administrative Secretary*

Andrea Barr  
*Chief Auditor*

## SAF 3-Year Cash Analysis Westowne Elementary School

FY 17 Beginning Balance	FY 19 Ending Balance	Change in Cash Balance - Dollars	Change in Cash Balance – Percentage
\$28,642.08	\$8,550.22	(\$20,091.86)	-70.15%

### Analysis:

The decrease in cash is primarily due to activity in three accounts:

1. General School Account – The account balance decreased \$5,140.23 during the period July 1, 2016 to June 30, 2019.
2. Library and Media Services Account – Expenditures that totaled \$4,378.82 were made in FY17.
3. Discretionary Account – Expenditures from this account primarily occurred in FY17 and FY18 for staff-related purchases that totaled \$7,686.62: \$4,048.55 for food and \$3,638.07 for apparel. Additionally, the prior administrative secretary was reimbursed from this account for 14 purchases in FY18 that totaled \$3,561.74.

### Inquiry of School Personnel and Documentation Reviewed:

1. General School Account – The \$5,140.23 decrease in the balance of this account during the period July 1, 2016 to June 30, 2019 is primarily due to routine purchases for student supplies, laminator supplies & services, bottled water, testing supplies and imprinted pencils. These expenditures appear to be reasonable and no further action is required at this time
2. Library and Media Services Account – The \$4,378.82 decrease in the balance of this account in FY17 was primarily due to the purchase of books from Bound to Stay Bound Books. These expenditures appear to be reasonable and no further action is required at this time.
3. Discretionary Account – The administrative secretary provided documentation to support that the Parent Teacher Association reimburses the school for ice cream socials and food provided for American Education week. Additionally, she indicated that she and the principal are aware of the food parameters and recent purchases comply with the guidance. Internal Audit reviewed the FY20 food purchase and confirmed that an agenda and sign-in sheet were available to support food purchased for a welcome meeting for staff. This account activity appears reasonable; therefore, no further action is required at this time.

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

### **Westowne Elementary School**

4. Discretionary Account (prior administrative secretary purchases) – Internal Audit determined all purchases reimbursed to the prior administrative secretary were properly approved and were for pertinent school business, therefore, no further action is required at this time.

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

Follow-up is not required.