

**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
Woodlawn High School**

Distribution List:

Dr. Myriam Yarbrough
*Executive Director – Secondary
West Zone*

Jamel Jernigan
Principal

Allison Lightner
Fiscal Assistant

Andrea Barr
Chief Auditor

SAF 3-Year Cash Analysis

Woodlawn High School

FY 17 Beginning Balance	FY 19 Ending Balance	Change in Cash Balance - Dollars	Change in Cash Balance – Percentage
\$91,274.04	\$39,648.58	(\$51,625.46)	-56.56%

Analysis:

Internal Audit determined that a decrease in cash of \$51,625.46 was due to activity in 72 accounts and occurred from FY17 through FY19. Although the revenue recorded stayed consistent over the 3-year period, expenditures increased in FY18 and FY19.

Inquiry of School Personnel and Documentation Reviewed:

Internal Audit conducted a School Activity Fund (SAF) audit at Woodlawn High School in FY17 and a follow-up audit in FY18, and another SAF audit in FY20. Both audits and the follow-up included a finding regarding idle funds and recommendations that the funds be spent for their intended purpose. The change in the cash balance reflects the action taken by the principal to address the audit findings. However, as of January 6, 2020, 21 accounts reviewed continue to have idle funds with a combined balance of \$9,143.56.

Follow-up:

Internal Audit will conduct a follow-up to the FY20 audit and review accounts to ensure that idle funds are spent for their intended purpose.