



**FOLLOW-UP TO SAF MONEY
HANDLING PROCEDURES REVIEW
OWINGS MILLS HIGH SCHOOL
OCTOBER 28, 2021**

Board of Education of Baltimore County Public Schools
Office of Internal Audit

A follow-up was completed at Owings Mills High School to determine if the finding identified in our School Activity Fund (SAF) Money Handling Procedures Review report, dated April 22, 2020, was resolved.

Refer to Exhibit A for the report distribution list.

BACKGROUND

School Name	Owings Mills High School
Principal	Ms. Abbey Campbell
Date of prior review report	April 22, 2020
Date of school's new Money Handling Procedures	October 28, 2021

OBJECTIVE

To determine if Owings Mills High School has resolved the finding identified in our previous review related to the completeness of the school's Money Handling Procedures (MHP)¹.

METHODOLOGY

Internal Audit reviewed the school's current MHP to determine if they were updated to include the three missing elements from the prior review. Additionally, Internal Audit determined, through inquiry, if school staff were provided with the revised procedures.

FOLLOW-UP RESULT

The finding has been **RESOLVED** and the revised procedures were provided to school staff.

¹ The Office of Accounting identified the required elements that should be included in the money handling procedures for all schools.

EXHIBIT A

OWINGS MILLS HIGH SCHOOL MONEY HANDLING PROCEDURES FOLLOW-UP REPORT DISTRIBUTION LIST

Title	Title	Location
Principal		Owings Mills High School
Superintendent		BCPS
Chief Academic Officer		Division of Curriculum & Instruction
Community Superintendent		Central Zone
Executive Director, Secondary School Support		Central Zone
Senior Executive Director		Administrative Services
Executive Director		Fiscal Services
Fiscal Assistant		Owings Mills High School
Chief Auditor		Office of Internal Audit