



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

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

A follow-up to our Review of School Activity Fund (SAF) Money Handling Procedures, dated April 29, 2020, was completed at Sparrows Point High School.

Refer to Exhibit A for the report distribution list.

BACKGROUND

School Name	Sparrows Point High School
Principal	Ms. Emily Castor
Date of prior review report	April 29, 2020
Date of school's new Money Handling Procedures	October 27, 2021

OBJECTIVE

To determine if Sparrows Point 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 3 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

SPARROWS POINT HIGH SCHOOL MONEY HANDLING PROCEDURES FOLLOW-UP REPORT DISTRIBUTION LIST

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