



Purchasing Card Audit Accounting Department

Objective: To assess school and cardholder compliance with established protocols, procedures, documentation and oversight for District Purchasing Cards (P-Card).

Scope: We evaluated the existence of adequate P-Card records, the appropriateness of expenditures, and assessed compliance to ensure purchases were tax exempt, split transactions did not occur, and single transaction limits were maintained.

Cards Reviewed: 1

Transactions Audited: 38

Transactions with Errors: 19

Expense Reports Reviewed: 9

Expense Reports Not in Compliance: 4

	Process	Findings
1	Security	No security issues were noted.
2	Spending Limits	There were no split transaction or spending limit findings.
3	Purchases	<p>Sales tax was paid on three purchases. Purchases were made with vendors that were not District contracted vendors.</p> <p><u>Recommendation:</u> <i>The District is tax exempt and sales tax should not be paid for any P-Card purchase. Recoup any sales taxes paid. Refer to the Purchasing Department SharePoint website or call Purchasing to ensure a negotiated vendor contract does not exist before making purchases.</i></p>
4	Documentation	<p>Sales receipts, invoices and packing slips were not consistently retained. Also, photocopies of receipts were maintained, but the original receipts were not available.</p> <p><u>Recommendation:</u> <i>Retain original orders, sales receipts, sales credits and packing slips for all purchases and returns. Scan and upload all documentation to CentreSuite to support the transaction.</i></p>
5	Reconciliation – Cardholder	<p>Expense reports did not consistently contain detailed transaction descriptions.</p> <p><u>Recommendation:</u> <i>Comply with policy for completing expense reports and include detailed descriptions for all purchases.</i></p>
6	Approval – Supervisor	<p>There was one instance where the supervisor did not approve by the 12th of the month.</p> <p><u>Recommendation:</u> <i>Comply with policy for approving expense reports by the 12th.</i></p>

Conclusion: The Accounting Department paid sales tax on three purchases and purchased contracted commodities from non-contracted vendors. Original sales receipts, invoices and packing slips to support the P-Card transactions were not consistently retained. Expense reports lacked detailed transaction descriptions for reconciled items and one expense report was not approved timely.