



## Purchasing Card Audit Attendance 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:** 28      **Transactions with Errors:** 10

**Expense Reports Reviewed:** 8      **Expense Reports Not in Compliance:** 7

	Process	Findings
1	Security	The P-Card cardholder shared their P-Card with a staff member to make online purchases.  <b><u>Recommendation:</u></b> <i>Discontinue sharing the P-Card. Determine if P-Cards should be provided to other employees in the department.</i>
2	Spending Limits	There were no split transaction or spending limit findings.
3	Purchases	No purchasing issues were noted.
4	Documentation	Invoices and packing slips were not consistently retained.  <b><u>Recommendation:</u></b> <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>
5	Reconciliation – Cardholder	There were five instances in which the P-Card cardholder did not complete the monthly expense report by the 12 <sup>th</sup> of the month. Expense report date ranges did not align with the transaction dates in the expense report. There was a P-card transactions not assigned to an expense reconciliation. As a result, this transaction was never reviewed or approved.  <b><u>Recommendation:</u></b> <i>Comply with policy for completing expense reports by the deadline. Complete one expense report for each calendar month and name with the corresponding month and year. Ensure all transactions applicable to the period reconciled are included in the expense report.</i>
6	Approval – Supervisor	There were six instances where the supervisor did not approve by the 12 <sup>th</sup> of the month. Two instances appear to be the result of untimely cardholder reconciliation.  <b><u>Recommendation:</u></b> <i>Comply with policy for approving expense reports by the 12<sup>th</sup>.</i>

**Conclusion:** The Attendance Department did not comply with P-Card security requirements by sharing the P-Card to make online purchases. Expense reports were not prepared or reviewed timely, transaction date ranges did not align with expense report date ranges, and all transactions were not properly reconciled. Invoices and packing slips to support the expenditure were not consistently retained.