



Purchasing Card Audit Edison Career and Technology High School

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. *Note: One P-Card cardholder lost the P-Card folder and all supporting documentation. Although efforts were made to obtain available documentation, many transactions could not be audited due to the lack of supporting documentation.*

Cards Reviewed: 2 **Transactions Audited:** 60 **Transactions with Errors:** 34

Expense Reports Reviewed: 15 **Expense Reports Not in Compliance:** 10

	Process	Findings
1	Security	<p>One P-Card cardholder shared their P-Card with Guidance Counselors for student exam purchases.</p> <p>Recommendation: Obtain a P-Card for the Guidance Counselor, if warranted, or the cardholder should make the purchase.</p>
2	Spending Limits	There were no split transaction or spending limit findings.
3	Purchases	<p>One purchase was made with a vendor that was not the District contracted vendor.</p> <p>Recommendation: Refer to the Purchasing Department SharePoint sight or call Purchasing to ensure a negotiated vendor contract does not exist before making purchases.</p>
4	Documentation	<p>Invoices and packing slips were not consistently retained.</p> <p>Recommendation: 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.</p>
5	Reconciliation – Cardholder	<p>There were two instances in which the P-Card cardholder did not complete the monthly expense report by the 12th of the month. Also, expense reports did not consistently contain detailed transaction descriptions for one of the cardholders.</p> <p>Recommendation: Comply with policy for completing expense reports by the deadline and include detailed descriptions for all purchases.</p>
6	Approval – Supervisor	<p>There were four instances where the supervisor did not approve by the 12th of the month. Two were a result of the cardholder not reconciling timely.</p> <p>Recommendation: Comply with policy for approving expense reports by the 12th.</p>

Conclusion: Edison Career and Technology High School did not consistently maintain security of the P-Cards by sharing the card, a contracted item was purchased from a non-contracted vendor, documentation was not adequately maintained for all P-Card purchases, expense reports were not completed or approved timely, and detailed descriptions on the expense reports were not entered in CentreSuite.