



Purchasing Card Audit Office of Safety and Security

Objective: To assess 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:** 46 **Transactions with Errors:** 11

Expense Reports Reviewed: 12 **Expense Reports Not in Compliance:** 1

	Process	Findings
1	Security	No security issues were noted.
2	Spending Limits	There were no spending violations noted.
3	Purchases	Sales tax was paid on one online purchase. <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.</i>
4	Documentation	Sales credit supporting documentation and packing slips were not consistently retained. <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>
5	Reconciliation – Cardholder	There was one instance in which the P-Card cardholder did not complete the monthly expense report by the 12 th of the month. <u>Recommendation:</u> <i>Comply with policy for completing expense reports by the deadline.</i>
6	Approval – Supervisor	There was one instance where the supervisor did not approve by the 12 th of the month. This appears to be the result of untimely cardholder reconciliation. <u>Recommendation:</u> <i>Comply with policy for approving expense reports by the 12th.</i>

Conclusion: The Office of Safety and Security paid sales tax on one purchase. They also did not retain documentation for all sales credits or packing slips. One expense report was not completed and approved timely.