



## Purchasing Card Audit Henry Hudson School 28

**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:** 2                      **Transactions Audited:** 58                      **Transactions with Errors:** 3

**Expense Reports Reviewed:** 21                      **Expense Reports Not in Compliance:** 11

	Process	Findings
1	Security	No security issues were noted.
2	Spending Limits	There were no split transaction or spending limit findings.
3	Purchases	No purchase issues were noted.
4	Documentation	Three packing slips were not retained.  <b><i>Recommendation:</i></b> 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.
5	Reconciliation – Cardholder	There were two expense reports which were prepared by one cardholder, but never submitted or approved. These two expense reports included 7 transactions and approximately \$2K in expenditures. One cardholder used the same generic description for all purchases.  <b><i>Recommendation:</i></b> Comply with policy for completing expense reports by the deadline and include detailed descriptions for each purchase. 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.
6	Approval – Supervisor	Except for the transactions noted above which were never submitted for approval, no approval issues were noted.

**Conclusion:** Henry Hudson School 28 did not consistently retain packing slips to support receipt of purchases. Two expense reports were prepared, but not submitted or approved. Cardholders and Managers must ensure all transactions are properly reconciled and approved. Also, detailed descriptions were not entered on the expense reports CentreSuite.