



Purchasing Card Audit John James Audubon School 33

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:** 51 **Transactions with Errors:** 3

Expense Reports Reviewed: 17 **Expense Reports Not in Compliance:** 2

	Process	Findings
1	Security	No security issues were noted.
2	Spending Limits	There were no split transaction or spending limit findings.
3	Purchases	There were no purchasing issues noted.
4	Documentation	Packing slips were not retained for three transactions. <i>Recommendation:</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.
5	Reconciliation – Cardholder	There was one instance in which one P-Card cardholder did not complete the monthly expense report by the 12 th of the month. Also, expense reports did not consistently contain detailed transaction descriptions for one cardholder. <i>Recommendation:</i> Comply with policy for completing expense reports by the deadline and include detailed descriptions for all purchases.
6	Approval – Supervisor	There were two instances where the supervisor did not approve by the 12 th of the month. <i>Recommendation:</i> Comply with policy for approving expense reports by the 12 th .

Conclusion: John James Audubon School 33 maintained overall compliance with P-Card procedures. Our audit noted three packing slips were not retained to support receipt of goods. In addition, one expense report was not completed timely and two approvals were not performed timely. Detailed purchase descriptions were not consistently entered on the expense report in CentreSuite.