

**OFFICE OF FISCAL SERVICES
PURCHASING DIVISION**

**FOLLOW UP AUDIT
OF PURCHASING CARDS**

January 2002

Prepared by:
Internal Audit Division
Clerk of the Circuit Court

January 24, 2002

The Honorable Daryl McLain,
Chairman
The Board of County Commissioners
Seminole County, Florida
1101 East First Street
Sanford, FL 32771

Dear Mr. Chairman:

I am very pleased to present you with the attached follow up audit of the county's Purchasing Card Program.

Management's responses have been incorporated into the final report. It is our opinion that management has taken some corrective actions, and the purchasing card program, for the most part, is operating in compliance with the county's purchasing code.

I would like to thank the men and women of the Purchasing Division, for their cooperation and assistance throughout the course of this audit. I especially would like to acknowledge the help of Mr. Ray Hooper. The assistance is deeply appreciated. With warmest personal regards, I am

Most cordially,

Maryanne Morse
Clerk of the Circuit Court
Seminole County

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**Seminole County
Department of Fiscal Services
Purchasing Division**

**Follow-Up Audit
Purchasing Card Program**

The Internal Audit Division of the Office of the Clerk of the Circuit Court has completed a review of the corrective actions taken as a result of the Purchasing Card Program Audit published in August 2000.

BACKGROUND

In September 1998, the Seminole County Board of County Commissioners (BCC) implemented a commercial credit card program for both the purchases of small-dollar goods and services and travel by employees. The program was implemented under the guidelines of Chapter 220 of the Seminole County Purchasing Code, and requires that county departments use the Purchasing Card as the preferred method of purchasing and payment for small-dollar items (under \$750).

There are four basic internal controls over the credit card program:

- Programming by Bank of America to preclude certain purchases from being made (i.e. fuel, oil, telephone calls, personal items, cash advances, etc);
- Oversight of cardholders' purchasing activity by an "approving official" who also is responsible for reviewing and approving the cardholder's credit card statement to ensure that all purchases are for official county business;
- Review of the cardholder statements by County Finance to ensure that all statements are properly supported and approved by cardholders and "approving officials"; and,
- Specific approval of the use of the card (for travel) by the county manager and/or the Board of County Commissioners.

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SCOPE

The scope of this audit included a review of the status of management's corrective action plans and included a review of credit card statements processed from February 2000 to February 2001. All records relating to these cards were subject to review.

OVERALL EVALUATION

The original Purchasing Card Program Audit produced 14 findings and recommendations. Management concurred with eight of the findings and largely adopted the accompanying recommendations. Management did not concur with one of the findings and took no further action. One finding no longer applies, due to changes in the county banking services contract and procurement database provider. Four findings remain in dispute, or with recommendations only partially implemented. It is these disputed findings and partially implemented recommendations that are the subject of this report.

The original Purchasing Card Program Audit can be accessed online at <http://www.seminoleclerk.org/BoardInfo/audits/default.shtm>. Copies also may be obtained in BCC Records or the Clerk's Office.

Overall, it is our opinion that the Purchasing Card Program, for the most part, is operating in compliance with the county's purchasing code. Certain conditions still exist, however, that warrant further corrective action:

- Single-dollar limits have not been posted to 91 percent of cardholder accounts;
- Monthly cardholder statements are not always reviewed and approved by the "approving authority;"
- Travel request forms are not completed fully or accurately; or are improperly approved; and,
- Too many cardholder statements are submitted to County Finance with incomplete information or inadequate documentation.

The original findings of the audit, our detailed recommendations, management's response, and our follow-up recommendations are included in the report that follows.

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ORIGINAL FINDING NO. 1

Single dollar limits (the amount a cardholder can spend on any one purchase) have not been posted to 91 percent of the cardholder accounts. Single dollar limits are required by code.

Original Recommendation

1. Enforce the purchasing code by limiting the amount a cardholder can spend on single dollar transactions to \$749.99; and,
2. Add the single dollar transaction limits to the bank's computer software program.

Management Response

There are two issues concerning the \$749.99 threshold. We concur with the single item purchase threshold of \$749.99, which is stated on each application when a cardholder is registered with Bank of America. A letter was faxed to Kim Jarvis, Seminole County Customer Service Representative, Bank of America to ensure that the single item transaction limit for all current and future cardholders do not exceed \$749.99. We do not concur that the total dollar transaction of a purchase cannot exceed \$749.99. Part 1, Section 220.4 (definitions) states under the Purchasing Card Program: "A program designed to improve efficiency in processing low dollar purchases of commodities or services under SEVEN HUNDRED FIFTY AND NO/100 DOLLARS (\$750.00) per item from any vendor that accepts a credit card." The program was designed to prevent a single item of greater than \$749.99 because that is the threshold for a Capital Improvement Item. We will be taking action to change the Purchasing Manual to clearly state that the \$749.99 threshold only applies to a per item restriction and does not apply to the total purchase transaction.

Current Status - Partially Implemented

In May 2000, the purchasing card administrator for Seminole County faxed a letter to Bank of America requesting that the bank update its system to ensure that a cardholder cannot purchase more than \$749.99 per item. However, Bank of America was not able to fulfill the county's request as its system is only able to limit a cardholder to a single transaction limit, not a per item limit as requested by the county. Consequently, there are no established controls in place to prevent an employee from purchasing in excess of the \$749.99 single item limit.

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Internal Audit selected a sample of five monthly credit card statements totaling \$672,189.77 to ensure that cardholders were not exceeding the \$749.99 limit. We found isolated instances (two) in which cardholders exceeded the \$749.99 per item threshold.

Recommendation

Enforce disciplinary actions for improper credit card use in these cases as provided for in Section 220.182 of the purchasing code.

Management Response

Our response is in two parts. The first addresses the validity of the follow-up finding while the second addresses the joint responsibility for implementing corrective action.

- a) One of the two cases cited above was a charge of \$900 for a seminar. Section 220.2 of the Purchasing Code specifically exempts job-related seminars and training from the requirements of Chapter 220. Therefore purchase card charges in excess of \$749.99 are allowed for seminars and this case is not a violation of the Purchasing Code. The second case cited was for \$800 software licenses. While software licenses are not required to be carried on the County's tangible property inventory, this was in violation of the Purchasing Code and appropriate action will be taken. Management will continue to emphasize the \$749.99 single item limit on purchases made with the County's purchase card.
- b) Management agrees that Bank of America can only set a per transaction dollar limit, not a per item dollar limit. However, management does not agree this results in no established controls to prevent employees from exceeding the \$749.99 single item limit. There are two internal controls identified in the follow-up audit (page1) that review each purchase. The cardholder's approving official (supervisor) is responsible for reviewing each purchase to ensure all are in accordance with the Seminole County Purchasing Code. In addition, County Finance reviews each cardholder's itemized statement, receipts, and supporting invoices to ensure all statements are properly supported. Each of these reviews provides an established control against exceeding the \$749.99 per item threshold. We ask County Finance's assistance in identifying instances of abuse so appropriate disciplinary action can be implemented. In addition, management will continue to educate cardholders and approving officials on all purchase card restrictions.

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Internal Audit Comment

We do not agree that the Purchasing Code specifically allows employees to charge seminars and other training courses to the purchasing card.

- a) First, the County has established a procedure approved by the director of County Finance on how direct pay items are to be processed by the County. Section 220.2(2) of the Purchasing Code refers to job related seminars and training as **direct pay items**. Section 220.39 of the Purchasing Code states that “certain purchases, due to their very nature.....shall utilize the direct payment form to approve payment.”
- b) In fact, Chapter 440 Article VIII, Section 440.80(1)(A) of the Seminole County Purchasing Code states, “The County’s single item purchase dollar limit will not exceed \$749.99.” Further, per (2)(A) of the same section, “...each transaction may be comprised of multiple items, but each item(s) cannot exceed the single item purchase dollar limit of \$749.99.” At the request of management, Internal Audit expanded test work to include credit card transactions through September 2001. We found four additional instances where employees used a credit card in lieu of the direct payment system as required by county policy. Two employees used their credit cards for a Governor’s Hurricane conference for a total of \$1,020.00. Another employee charged membership dues for \$149.00. Yet another used the card to pay for a software license valued at \$3,000.00.
- c) Finally, nowhere in the Purchasing Code is there any language that would give authority to a cardholder to charge any amount over \$749.99 per item. In the case noted above, the employee charged \$900.00 to his card for the cost of the seminar. The \$900.00 seminar charge was in direct violation of Seminole County’s Purchasing Code.

While it is true that Bank of America can only set a per transaction dollar limit, not a per item dollar limit due to software limitation, in practice neither control is operating. There is nothing to prevent an employee with a \$10,000.00 credit limit to purchase **an item** up to \$10,000.00. We take exception to management’s comment that “there are controls in place to prevent an employee from charging more than \$749.99 per item”. On June 29, 2001, an employee purchased a piece of computer equipment for \$1,169.00. On May 23, 2001 another employee purchased a piece of computer equipment for \$1,010.00. These are two examples of just how simple it is for employees to exceed the \$749.99 per item transaction limit.

If management insists on using credit cards to pay for seminars, training, and other costs defined by the Purchasing Code as **Direct Payment Items**, then, the Purchasing Code needs to be revised and submitted to the BCC for its approval.

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Furthermore, the wording of the Purchasing Code is deceptive and misleading. Chapter 440 Article VII, Section 440.80(1)(D) states, "Each time an employee uses the purchasing card, the vendor checks via a telecommunications system to verify the dollar limit for a single purchase." Obviously, the vendor cannot verify the dollar limits for a single purchase if Bank of America has not established such a control.

ORIGINAL FINDING NO. 2

Monthly cardholder statements received from the bank are not always reviewed and approved by the cardholder and the approving official (supervisor).

Original Recommendation

Cardholder statements that are not properly signed by the cardholder and approved by the supervisor should be sent back to the department administrator for signature and appropriate disciplinary action should be taken.

Management Response

A Purchasing Update letter will be sent to all Departments/Divisions to remind the approving officials that per Chapter 220, Article XV of the Seminole County Purchasing Code, "all approving officials must review all statements along with the itemized receipts, resolving any questions on the purchases, sign the statements and forward the complete statements with all attachments to the Finance Department within five (5) working days after receipt from cardholders." Additionally, the Purchasing Card Administrator will be conducting training for the approving officials to stress how important their job responsibilities are in supporting the Purchasing Card Program. We request that cardholder statements that are not properly signed by the cardholder and approving official be returned by Finance so that appropriate disciplinary action may be taken per Chapter 220, Section 182.

Current Status – Partially Implemented

A purchasing update letter was sent to all department/divisions reminding the approving officials of the requirements of Chapter 220 of the Purchasing Code. In addition, the purchasing card administrator has conducted follow up training to all department/divisions to reinforce county policy. However, during the follow-up audit, we discovered four travel credit card statements totaling \$2,913.09 in charges, in which the cardholder signed and approved his own statement. Another travel card statement, totaling \$730.75, lacked approval of the travel itself. Two other statements lacked either the cardholder or manager's signature.

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Recommendation

Enforce disciplinary actions for improper credit card use in these cases as provided for in Section 220.182 of the purchasing code.

Management Response

Our response is in two parts. The first addresses the validity of the follow up finding while the second addresses the joint responsibility for implementing corrective action.

- a) The stated purpose of the follow-up audit was to determine how well management had implemented corrective action as a result of the initial audit and to judge the effectiveness of the changes implemented. The results of the initial audit were released on August 2, 2000 and management began implementing corrective actions around that date. Of the seven cases cited above, four occurred prior to management's implementation of corrective action (3/31, 5/20, 6/1, and 8/8 of 2000). The follow-up audit should have focused on credit card transactions occurring after corrective action was implemented. To go back and reexamine transactions occurring before the release of the initial audit does not indicate the effectiveness of corrective action, but only validates the initial finding. Therefore, it is management's position these four transactions do not indicate failure of any corrective action.
- b) Page 1 of the follow-up audit identifies four internal controls over the credit card program. The third control listed is review of cardholder statements by County Finance to ensure they are properly supported and signed off by cardholders and approving officials. In management's original response to Original Finding #2, we requested that all cardholder statements not properly signed by the cardholder and approving official be returned by Finance so that appropriate disciplinary action could be taken per Chapter 220, Section 182 of the Seminole County Code. As far as the Purchasing Card Program Manager can tell, this is not happening. In each of the remaining three cases, County Finance appears to have paid the statement without notifying the Program Manager of the missing signature (s). Management will again emphasize through training and reminder memos the signature requirement. However, we require County Finance's assistance to identify violators so that the Program Manager can take the appropriate action. Therefore we again request that County Finance return statements with missing signatures and notify the Purchasing Card Program Manager.

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Internal Audit Comment

In its response, Management quite correctly points out that any follow-up audit should focus on “credit card transactions occurring after corrective action was implemented”. Therefore, Internal Audit expanded this review to include a test of credit card files through July 2001. We conducted interviews with County Finance clerks to determine how often files had to be returned to department administrators, because the files either lacked support or were not properly approved. Consensus was that between 30 to 40 percent of the files were missing pertinent or required information (i.e. missing receipts, missing approvals, telephone logs not included, improper account codes). We also performed our own inspection of the files as initially submitted to County Finance (refer to No. 2 below).

1. The results of our expanded test work for the credit card files through July 2001 revealed that 23 credit card statements lacked the proper approvals and two cardholders had purchased computer equipment with the cards which is in violation of county policy;
2. The results of our review of the August 2001 files as initially submitted to County Finance are as follows:
 - A certification exam charged (not allowed by County policy);
 - 8 credit card statements submitted without receipts;
 - 1 credit card statement with improper account code;
 - 1 credit card statement with coding errors;
 - 19 credit card statements without phone logs attached;
 - 1 credit card statement calendars purchased;
 - 9 statements with questionable purchases not properly documented;
 - 1 credit card statement with purchases of silverware and napkins (not allowed by policy);
 - 1 credit card statement with camera and bag purchased – (not allowed by policy);
 - 1 space pen purchased valued at \$80.00 (not properly documented); and,
 - 1 credit card statement with a purchase of more than \$749.99 per item

In light of the findings above, it is the opinion of Internal Audit that corrective action still is needed. The approving officials and the department administrators should take the ultimate responsibility in overseeing that the cardholder statements are approved and completed, with all attachments, before being sent to County Finance **for payment**. With a program that is now two years old, it should be the exception rather than the rule that County Finance or the Purchasing Division needs to identify program administrators of violations to the program requirements. Division supervisors and

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department managers need to do much more to ensure that the purchasing card program is running efficiently and effectively.

ORIGINAL FINDING NO. 8

Credit cards are issued to employees with credit limits higher than needed or used.

Original Recommendations

County management should be required to state reasons why such high credit limits are required and how they serve a public purpose.

Management Response

Do not concur. One of the advantages of the purchasing card is to allow County employees to react quickly in times of emergency i.e. tornadoes, hurricanes, flooding, fires, after hours crises, etc. The approving official and Department Director approve all requests for purchasing cards and establish the monthly transaction dollar limits. The departments have the most accurate information about the needs and possible emergency usage of the purchasing card for their Department's requirements.

Current Status – *Unchanged*

It remains our opinion that management has issued credit cards to some employees with authorized credit card limits much higher than warranted.

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ORIGINAL FINDING NO. 9

Twenty-one of 77 (27 percent) credit card statements or Travel Request Forms did not contain enough detail to determine whether or not the traveler attended a conference.

Original Recommendation

1. Do not release a credit card for travel unless the purpose of the trip is clearly documented; and,
2. County Finance should return monthly statements that are not properly supported.

Management Response

The Program Administrator will ensure that all future travel card request forms contain a clearly stated purpose of the trip.

Current Status – Partially Implemented

Internal Audit selected a sample of travel card statements to verify that travel expenses were properly supported. We found that travelers were generally complying with the purchasing code. However we found six instances in which travelers either did not complete the travel card request forms completely and accurately; or that the travel request forms were not properly approved. We have concluded from this that the justification for travel still needs to be documented more thoroughly on the travel card request form (i.e. specifically state conference on the form). If an agenda is available from the conference, it should also be attached to the receipts and/or travel request form that pertain to the conference.

We also reviewed the credit card statements to see if the traveler had attached a copy of the travel card request form thereto. Forty of 72 (56 percent) credit card statements did not have the travel card request form attached. Absent the travel request form, there is no way of verifying that the travel expenses had been properly authorized by management. (Copies, however, were maintained separately with the Purchase Card Administrator.

Recommendation

1. Do not release a credit card for travel unless the purpose of the trip is clearly documented; and,
2. County Finance should return monthly statements that are not properly supported.

Management Response

Refer to management response to Finding No. 12.

Current Status - Implemented

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ORIGINAL FINDING NO. 12

Sixty-six of 77 (86 percent) travel card statements did not have the public purpose of the meeting stated on the individual receipts.

Original Recommendation

1. Require employees to annotate on the itemized receipt the public purpose of the travel expense.
2. Update Purchasing Code and Procedures to require employees to document the public purpose of the travel expense and require each employee to submit the itemized receipts for all travel related expense.
3. Update County Travel Procedures.

Management Response

Travel policies require that for reimbursable expenses, individuals complete the approved travel voucher within two weeks of the end of the travel period and must remit receipts for all expenditures except for the statutorily defined meal allowance. Travel vouchers used are those approved by County Finance and require a signature from the traveler and his/her supervisor attesting to the fact that the travel was necessary for the performance of official duties of the traveler. Purchasing procedures require that users of a travel card follow purchasing card procedures, including obtaining the signature of the approving official which attests to approval of the items on the travel card statement as County business. We do not concur that it is necessary to update these procedures; however, we will reinforce the importance of including itemized receipts for reimbursement and the ramifications if not followed, at a training session for all cardholders and approving officials.

Current Status – Partially Implemented

The purchasing card administrator has conducted follow up training to all departments/divisions to reinforce county policy. Although training has been conducted, we are still finding isolated instances (six) in which the travelers did not complete the travel card request forms accurately and completely. As a result, it was difficult for Internal Audit to determine whether the expenses were for official bona fide county business. This condition is consistent with the original audit report.

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Recommendation

The purchasing card administrator should continue to conduct periodic training to reinforce the county's policy regarding the use of travel cards.

Management Response

Management is issuing a combined response to Original Findings 9 and 12 because both findings deal with the same issue, the same six instances are cited in both, and our recommendation is the same for each finding. Our response is in two parts. The first addresses the validity of the follow-up finding while the second addresses the control of travel.

- a) As stated earlier, the purpose of the follow-up audit was to determine how well management had implemented corrective action as a result of the initial audit and to judge the effectiveness of the changes implemented. The results of the initial audit were released on August 2, 2000 and management began implementing corrective actions around that date. Of the six cases cited above, four occurred prior to management's implementation of corrective action (3/28, 3/28, 4/24 and 6/12 of 2000). The follow-up audit should have focused on credit card transactions occurring after corrective action was implemented. To go back and reexamine transactions occurring before the release of the initial audit does not indicate the effectiveness of corrective action, but only validates the initial finding. Therefore it is management's position these four transactions are not indicative of any corrective action failure. The Purchasing Card Program Manager canceled one of the two remaining cardholder's travel card in March 2001. The last cardholder was cited in the follow-up audit because her Travel Card Request Form did not contain sufficient detail. Her case is discussed below.
- b) There is no County requirement that all travelers have travel cards, nor is there a requirement for travelers with travel cards to use them. Travel is routinely done, and paid for, without the use of a travel card. However, for those who do opt for a travel card, the Seminole County Purchasing Code, Section 440.81, stipulates all travel cards must be locked in the Purchasing Division Office when not in use. If a traveler who has a travel card wants to use it, he must submit a "Travel Card Request Form" (signed off on by the traveler's Department Director and the County Manager) in order to check out his card. At the completion of travel, the traveler returns the card to the Purchasing Office for safekeeping.

The intent of the check-out/check-in system described above is to prevent abuse of the travel card. The Travel Card Request Form was designed to control the release of the card, not as a substitute for travel authorization and approval. When a traveler who has not used the travel card files a travel claim, he must submit appropriate documentation showing travel authorization and approval. A traveler who uses the travel card is not

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exempt from documenting the same approvals when submitting his travel card statement. The only difference is payment is made to the credit card company instead of the traveler. It is not appropriate to use the Travel Card Request Form in lieu of the appropriate travel authorization documentation. Therefore, the Purchasing Office should not determine if the travel is necessary nor should they determine if the need for travel is sufficiently documented. If the Travel Card Request Form has the appropriate signatures, then the Purchasing Office should issue the traveler their travel card. The same checks and balances that apply to travelers without a travel card should be applied to travelers with a card. It is inappropriate for the Purchasing Card Program Manager to second guess Department Directors and the County Manager on the need for travel after they have both signed off on the Travel Card Request Form.

Florida Statutes, Title X, Chapter 112, Section 112.061 deals with per diem and travel expenses of public officers, employees, and authorized persons. Section 112.061 states that the provisions of any local law shall prevail over any conflicting provisions of the statute; otherwise the Florida statute will apply. The Seminole County Administrative Code, Part 5.3 contains Seminole County Travel Policies. The County's Administrative Code is silent on travel authorization and reimbursement; therefore the Florida statute governs. Section 112.061 (11) of the Florida Statute outlines the procedures to be followed in authorizing travel. The authorization procedure makes no special provision for use of the travel card and treats all travel the same (travel card or cash reimbursement). Absent any local regulation, the information required by Florida Statute 112.061(11) is the only information required by law to document and control travel. Management recommends that Fiscal Services and County Finance work together to establish County travel authorization and voucher procedures consistent with the applicable Florida Statute.

Internal Audit Comment

We take exception with management's position that the Purchasing Office "should not determine if the travel is necessary nor should they [sic] determine if the need for travel is sufficiently documented." We also strongly disagree with the statement that "... If the Travel Card Request Form has the appropriate signatures, then the Purchasing Office should issue the traveler their [sic] travel card." We disagree for the following reasons:

Implied consent is a sloppy management technique; worse, is implied documentation.

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The Seminole County Purchasing Code specifically requires the Purchasing Office to determine if the need for travel is sufficiently documented. Per Chapter 440, Part 2, Article VIII, Section 440.81 (C), "... The travel request form must have all of the required information filled out prior to issuing to the employee." **The "required information" includes the "reason for travel."** Moreover, management recognizes this obligation; in its original response to this finding, management stated, "... the program administrator will ensure that all future travel card request forms contain a clearly stated purpose of the trip." **To claim now, that "it's not my job, mon" seems disingenuous at best.**

County Finance (and Internal Audit) needs the information submitted on these request forms to compare with the actual credit card statements; it's the starting point of the audit trail. From a practical standpoint, county employees on the road will pay some costs in cash, some with their personal credit card, and some with the county credit card – *all on the same trip*. The travel card request form is used as a tool to determine if the charges on the travel card have been authorized properly, and that there is no duplication between the charges on a personal credit card and charges on a county credit card.

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