



The Executive Summary should be interpreted within the context of the complete engagement report.

BACKGROUND

The City has many Purchasing Card (P Card) users. In 2019, there were 258 purchase cards with at least one transaction.

The Finance Department is the program administrator. Finance issues cards, provides card training, and provides additional audit functions to ensure proper card usage.

Approving officials in each Department are responsible for understanding card transactions, reviewing transaction statements and supporting receipts, and ensuring purchases comply with policies.

November 2020

Purchase Card Transaction Propriety

SCOPE

All purchase card transactions from January 1, 2019 through December 31, 2019, excluding City Council purchases.

OBJECTIVES

Review procurement card purchases for compliance with applicable City policies.

CONCLUSIONS

Based on our engagement procedures, we conclude that some, but not all purchases reviewed followed City policies.

KEY RECOMMENDATIONS AND RESPONSE

RECOMMENDATIONS

Internal Audit recommended a revision of purchasing card guidelines and policies, and ensuring cardholders follow the guidelines and policies.

RESPONSE

Finance Management agrees with the recommendations.

View complete audit report: [Link](#)