



INTEROFFICE MEMORANDUM

TO: Anthony Knicks, County Auditor

FROM: Hakeem Oshikoya, Director of Finance *HKO*

DATE: September 29, 2022

SUBJECT: FY2021 Purchasing Card Follow-up Audit

The Department of Finance has reviewed the discoveries and recommendations and our responses are detailed below:

FINDINGS AND RECOMMENDATIONS

Finding 1 – Lack of Supporting Documentation

Finance Response:

The Department of Finance does not concur with the finding. The accounts payable staff conduct a thorough evaluation of all reconciliations packages before payment to certify the submission contains the following:

- Billing Statement
- Invoices/Receipts
- Proof of Payment
- Authorized Signature/Approval

During the review, a total of ninety-three transactions were selected, it was noted three of the transactions did not contain supporting documents, and nine did not include documentation showing proof of payment. The Finance Department requested the transactions and was able to determine the documents contain appropriate supporting documentation and proof of payment.

Finding 3 – Failure to Obtain Required Signatures for Reconciliation Reports

The Department of Finance concurs with the findings. Out of ninety-three transactions, sixteen instances did not contain the signature of the department head as evidence of approval. It was noted ten transactions were missing the P-Card Liaison signature.

The Accounts Payable Manager has discussed the findings with the staff and the discovery will be used to enhance the training of new and existing staff members. Upon notice of missing signatures, the reconciliation package will be rejected back to the P-Card Administrator for department correction.

cc: Sharon Whitmore, CFO