

# Yolo County Division of Internal Audit

## Purchase Card Audit

**Report Date**  
October 24, 2023

### **Audit Team**

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### **County of Yolo**

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Division of Internal Audit  
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<http://www.yolocounty.org/general-government/general-government-departments/financial-services/internal-audit>

***Audit No: 2023-16***



# County of Yolo

www.yolocounty.org

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- *Financial Leadership*
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- *Internal Audit*

## Transmittal Letter

October 24, 2023

Ryan Pistochini, Director of General Services  
Department of General Services  
County of Yolo  
Woodland, CA 95695

Re: Audit of the Yolo County Purchase Card Program

The Division of Internal Audit has completed an audit of the Yolo County Purchase Card Program for the period of July 1, 2021 to June 30, 2022 to determine whether adequate internal control exists to provide reasonable assurance to county management that there is an acceptable level of operational accountability in the purchase card program.

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing. These standards require that we plan and perform the audit to obtain sufficient, reliable, relevant, and useful information to provide reasonable assurance that our objective as described above is achieved. An internal audit includes the systematic analysis of information to evaluate and improve the effectiveness of internal controls. We believe this audit provides a reasonable basis for our conclusion.

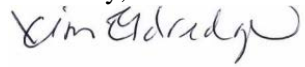
Internal controls are processes designed to provide management reasonable assurance of achieving efficiency of operations, compliance with laws and regulations, and reliability of financial and non-financial information. Management is responsible for establishing and maintaining adequate internal controls. Our responsibility is to evaluate the internal controls.

Based upon the results of our audit, we identified opportunities for improvement of internal controls relating to purchase program administration, card management, merchant management, and processing of transactions.

In regard to auditor's independence, the Internal Audit Division reports administratively to the Chief Financial Officer, but functionally to the Board of Supervisors.

We thank the Department General Services management and staff for their cooperation; their assistance contributed significantly to the successful completion of this audit.

Sincerely,



Kim Eldredge, CGAP  
Internal Audit Manager

Distribution

Gerardo Pinedo, Chief Administrative Officer  
Tom Haynes, Chief Financial Officer  
Holly Alves, Accounting & Financial Reporting Manager  
Tonia Murphy, Procurement Manager  
Yolo County Audit Subcommittee  
Audit File Project No. 2023-16

Yolo County Division of Internal Audit  
Table of Contents

**Purchase Card Audit**  
**Audit No: 2023-16**

**For the Period July 1, 2021 to June 30, 2022**

<b>Transmittal Letter .....</b>	<b>1</b>
<b>A. Program Administration.....</b>	<b>5</b>
Finding #1: Internal control weaknesses over the operations of purchase card program.....	6
<b>B. Card Management Analysis.....</b>	<b>7</b>
Finding #2: Management of purchase card accounts needs improvement.....	7
<b>C. Merchant Management Analysis.....</b>	<b>8</b>
Finding #3: Access to Restricted Merchant Category Codes (MCCs).....	8
<b>D. Transaction Analysis .....</b>	<b>9</b>
Results of Transaction Testwork.....	12
Finding #4 Lack of supporting documentation (original or supporting receipts) .....	12
Finding #5 Description of business purpose not identified.....	12
Finding #6 Goods not verified when received .....	12
Finding #7 Purchase card statements not approved by an authorized approving official .....	13
Finding #8 Purchase card used instead of authorized payment method.....	13
Finding #9 Program eligibility and department’s policy and procedure for clients need improvement .....	13

## Detailed Findings and Recommendations

### **Background**

Yolo County Purchase Card Program was established in 1995. The purpose was to facilitate the purchases of small dollar items that did not need to follow the formal procurement system. In March 2003, the Board of Supervisors adopted the Purchase Card Policy and a resolution to participate in the Cal-Card program offered by the State of California Department of General Services, Procurement Division. The County's Purchase Card Policy was last revised in July 2021 and the Purchase Card Procedures in January 2021 to strengthen accountability and improve the effectiveness of the program.

During the audit period, the Procurement Division transitioned from the Department of Financial Services to the Department of General Services in September 2022. The Procurement Division (purchase card program administrator) is responsible for the day-to-day management of the program including issuing and canceling cards, setting purchase limits, maintaining procurement card policy, and for providing training.

The Division of Internal Audit performs annual reviews of the purchase card program as part of their continuous auditing program in the areas of card management, merchant management, and transaction analysis. The Director of General Services has requested an additional review of the purchase card program administration to ensure that the program is running effectively. This report supports the continuous auditing program and additional scope of work in the program administration area.

### **Objective, Scope, and Methodology:**

The objective of the audit was to determine whether adequate internal control exists to provide reasonable assurance to county management that there is an acceptable level of operational accountability in the purchase card program. Operational accountability is achieved when the purchase card program operates efficiently and effectively, transactions are executed in accordance with the laws, regulations and Board policies, and reliable information is generated and reported.

The scope of our audit included the review of the purchase card program from July 1, 2021 to June 30, 2022.

We performed the following procedures:

- Perform an analytical review of the purchase card activity
- Determine whether the purchase card program and operations are properly managed, and records secured
- Determine whether the purchase card transactions are supported by adequate documentation
- Determine whether the purchase card transactions were in compliance with county policies and procedures

Yolo County Division of Internal Audit  
Internal Auditor's Report

## A. Program Administration

The Program Administrator is the Purchasing Agent. The Program Administrator is responsible for managing the purchase card program, recommending processes and procedures to ensure that adequate internal controls are in place, and is the primary point of contact with the card issuer. The responsibilities of the Program Administrator are:

- a) Oversight of all cardholders including initial approval, ongoing monitoring of cardholder activity, and identifying compliance issues
- b) Develop and maintain policy and procedures
- c) Process new card requests, request replacement cards, set or change transaction limits, set, or change merchant category codes controls, and ensure card cancellations
- d) Manage the relationship with the card issuer
- e) Facilitate training and maintain training records for cardholders, approvers, reconcilers, and billing officials
- f) Assist the internal audits division in auditing purchases
- g) Monitor and evaluate the purchase card program, recommend changes, and ensure no violations of County policies or procedures exist
- h) Report to the Board of Supervisors on an annual basis a summation of purchase card activity

### *Audit Objective/Methodology*

The audit objective was to evaluate internal controls over the operations of the purchase card program in the areas of span of control, financial exposure, discipline, training and purchasing and reviewing authorities.

To accomplish our objective, the following procedures were performed:

- Obtained a general understanding of the purchase card program
- Reviewed the County Purchase Card Policy and Purchase Card Procedures
- Reviewed operations as they pertain to cardholder's trainings, discipline, and monitoring of card activities

Below is a summary of the number of cards and the purchase card transactions for fiscal year 2021-22.

Department	# of Cards	# of Trans	Transaction Amount
Agriculture	5	159	\$30,176
Assessor Clerk Elections	4	139	\$17,833
Board of Supervisors	1	94	\$21,691
Child Support Services	3	89	\$20,886
Community Services	8	163	\$55,502
County Administrator	3	133	\$29,509
County Counsel	2	8	\$895
District Attorney	4	396	\$46,835
Financial Services	3	137	\$43,641
General Services	14	309	\$54,967
Health Human Services	36	2252	\$571,571
Human Resources	2	162	\$46,411
Innovation Technology Services	2	50	\$9,047
Library	7	252	\$46,385
Probation	7	226	\$32,230
Public Defender	20	260	\$31,775
Sheriff	25	713	\$146,456
<b>Total</b>	<b>146</b>	<b>5542</b>	<b>\$1,205,811</b>

Yolo County Division of Internal Audit  
Internal Auditor's Report

**Finding #1: Internal control weaknesses over the operations of purchase card program**

The Program Administrator is responsible for providing countywide training on the purchase card program, regular monitoring of usage to ensure compliance with policies, and for submitting an annual report to the Board of Supervisors. The auditor reviewed the purchase card program and identified the following weaknesses in the program administration.

- A formal process not followed when violations occur as indicated in purchase card procedures
- Attendance record not maintained for trainings conducted
- No monitoring or follow-up with the cardholders, approvers, reconcilers, and billing officials who did not attend any trainings
- Annual Purchase Card Activity report for fiscal year 2021-22 not submitted to the Board of Supervisors

**Recommendation 1**

The Program Administrator should review its internal controls over the management of the purchase card program to address the above noted exceptions.

(Priority 3 Issue – 180 days required corrective action)

*Management Response 1*

*Management is in the process of review the internal controls and will make the necessary changes to ensure compliance. Management intends to work closely with Department of Finance to ensure controls in both areas are sufficient. (Anticipated Date of Completion 12/31/2023)*

**B. Card Management Analysis**

Purchase cards are issued at the discretion of the Program Administrator upon receiving a valid request from the department head or assistant department head. Purchase cards are assigned to county employees only. The Program Administrator retains the authority to impose limits on, suspend or revoke purchase card privileges at any time.

*Audit Objective/Methodology*

The audit objective was to evaluate internal controls over the management of the purchase card accounts.

To accomplish our objective, we performed various data analytics utilizing computer-assisted audit techniques (CAATs) to identify open purchase cards for terminated employees, verified cardholder's name against payroll record, and confirmed purchase card approvers were at least one level above cardholder.

Result of data analytics:

Procedure	Number of cardholders/transactions
Purchase cards active during the audit period	146
Cardholders with less than 10 transactions in the audit period	26
Cardholders with no transactions during the audit period	15

**Finding #2: Management of purchase card accounts needs improvement**

The Program Administrator is responsible for prescribing and maintaining adequate internal control over the purchase card program to ensure accountability. This responsibility includes establishing countywide criteria for proper usage and regular monitoring to ensure compliance with policies. The auditors reviewed the data analytic results of the purchase card accounts and identified the following:

- Three (3) purchase cards found open for employees who are no longer with the county
- Seven (7) employees had duplicate purchase cards issued to them
- Twenty-three (23) cardholders identified as mismatched account name to their payroll records
- Out of a sample of forty (40) cardholders, the approver information was missing for one (1) cardholder while nine (9) cardholders had outdated information (listed approvers no longer with the county)

**Recommendation 2**

We recommend that the Program Administrator work closely with the cardholders, department approvers, department reconcilers, and billing officials to ensure that the above issues are addressed and resolved. Purchase cards for terminated employees should be closed immediately. Cardholder's approver information should be verified on a regular basis for continued accountability. The Program Administrator should consider verifying cardholder's legal name with human resources to ensure compliance with legal name requirements.

(Priority 1 Issue – 60 days required corrective action)

*Management Response 2*

*Management has requested the termination of employee report and will monitor it monthly to ensure employee's cards are made inactive upon their departure from the County.*

*Employees with duplicate cards has been analyzed and is centralized in one department. Management intends to meet with the department and Department of Finance to better understand the need for two cards. Best practices will be discussed with the department and adjustments made accordingly.*

*With the implementation of the Infor CloudSuite, cardholders' names are now matched to the payroll records via the system. This finding has been resolved with the implementation of the new system.*

*The comparison of the signature authorities for cardholders is a task of Department of Financial Services to review signatures to what is on file. Procurement will coordinate to ensure that the division has those records and will monitor as needed to ensure the correct approver is kept current. (Anticipated Date of Completion 12/31/2023)*



### C. Merchant Management Analysis

Merchant Category Code (MCC) is a four-digit code that identifies the type of business a merchant conducts and is assigned by the bank based on their primary business. The State of California Cal-Card program and U.S. Bank have identified certain codes as high-risk for improper use and restrict their use for all cardholders. The County's Program Administrator further restricted other codes to maintain compliance with policy and procedures. When a new purchase card is issued, all high-risk merchant codes identified by the State of California Cal-Card program administrators along with the County's Program Administrator are automatically restricted by the U.S. Bank for all cardholders. At the request of the departments, the Program Administrator grants temporary or permanent access to the restricted MCCs.

#### *Audit Objective/Methodology*

The audit objective was to perform an overall analysis of the merchant category codes to identify cardholders and transactions involving restricted MCCs.

To accomplish our objective, we performed a variety of data analytics to identify cardholders with access to the restricted MCCs, purchase card transactions involving restricted MCCs, and access to restricted MCCs granted or revoked by the Program Administrator.

Result of data analytics:

Procedure	Number of cardholders/transactions
Cardholders with access to restricted MCCs Restricted	34
Restricted MCCs authorized to cardholders	22
Transactions under restricted MCCs	171
Total amount of transactions under restricted MCCs	\$39,855

#### **Finding #3: Access to Restricted Merchant Category Codes (MCCs)**

The Program Administrator has the authority to set or change the merchant category code for the cardholders. The auditors selected a sample of entries to verify supporting documentation granting access to restricted MCCs. Out of a sample of 50 entries, the following exceptions were noted:

- Twenty-one (21) entries had no authorization on file
- Eleven (11) entries identified as a temporary lift on restricted MCCs but not restored to previous set up
- One (1) entry identified as a restricted item allowed for the purchase of flowers as a gift

#### **Recommendation 3**

We recommend that the Program Administrator obtain and retain written authorization when providing access to a restricted MCC. Access granted should be monitored and reviewed on a regular basis to prevent unauthorized purchases.

(Priority 2 Issue – 120 days required corrective action)

#### *Management Response 3*

*Management concurs with the finding. Due to the promotion of the Procurement Manager to the Director of General Services, the movement of the Procurement Division to General Services and many failed recruitments this is an area that need to be improved. With the Division almost completely staffed, the Division has been able to conduct several trainings at the end of last fiscal year and is in the process of identifying other dates and time to conduct more training. The Division expects to be compliant by the end of the fiscal year barring no rapid changes in staffing. (Anticipated Date of Completion 12/31/2023)*

Yolo County Division of Internal Audit  
Internal Auditor's Report

## D. Transaction Analysis

Purchase card may be used to pay for authorized purchase transactions that are not subject to a formal procurement process according to the procurement policy, and that are made through any legal means: over the counter, by telephone, or online. The card can be used to pay for small purchases of goods and services that cost less than \$5,000. The purchase card shall not be used to pay for purchases that are typically made through purchase order or agreement or to lease equipment, purchase fixed assets or to pay for maintenance and/or professional services.

### Audit Objective/Methodology

The audit objectives were to:

- perform various data analytics to identify purchase card transactions that may require further review
- test a sample of purchase card transactions to ensure they adhere to purchase card policies and procedures

To accomplish our objective, we performed a variety of data analytics using the purchase card data, employee date and vendor payments to identify purchase card activity in the following areas:

- Transaction overview of purchase card activity
- Transactions exceeding single purchase limits
- Transactions exceeding monthly credit limits
- Transactions occurring on weekends and holidays
- Purchases typically made through other means
- Top Ten Merchants with the highest transaction amounts

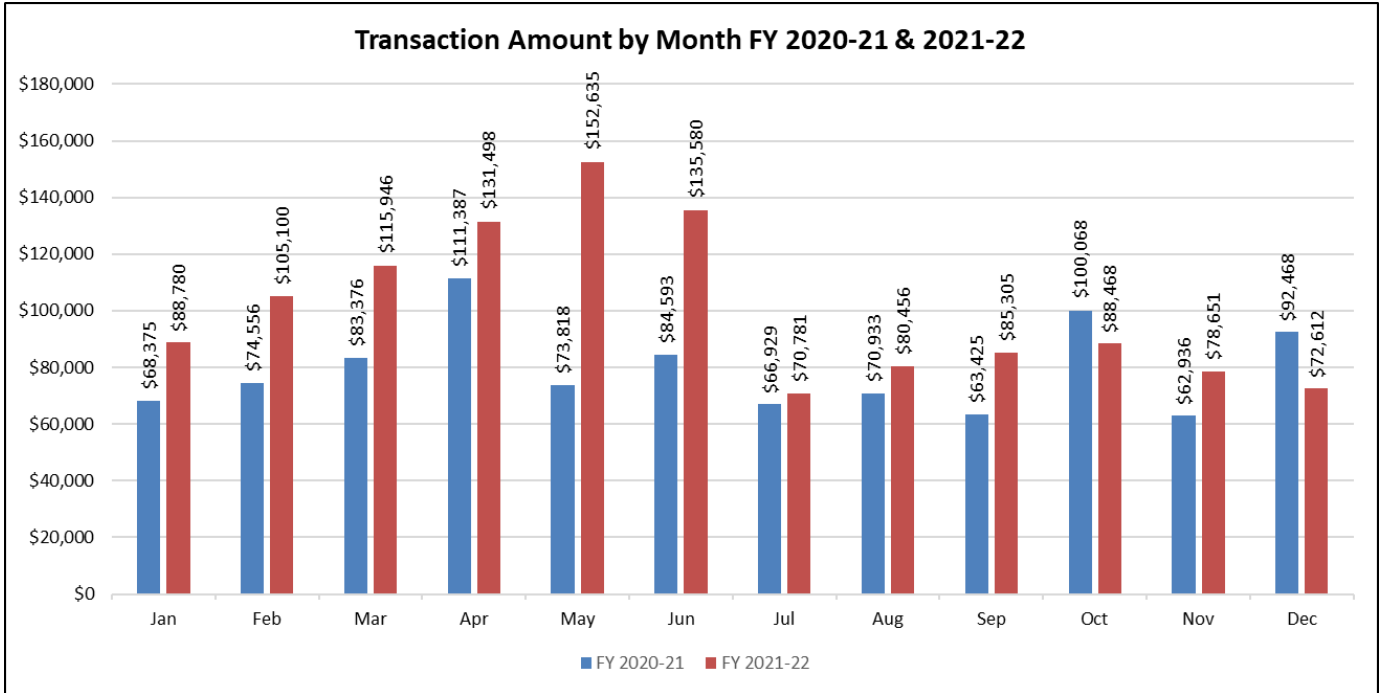
### Summary of Purchase Card Transactions

During the audit period, county departments spent \$1,205,811 of 5,542 transactions charged to the 146 purchase cards issued to their employees. There was an increase in purchase card transactions by 27% compared to last fiscal year as COVID-19 restrictions eased. The departments with significant transaction amounts included the Child Support Services, District Attorney and Sheriff's Office. The months of May and June 2022 had the most activity with a significant increase in transactions related to travel and hotels. An overview of the purchase card transactions for fiscal years 2020-21 and 2021-22 by department is presented in (figure 1) with a comparison by month in (figure 2).

Department	Fiscal Year 2020-21			Fiscal Year 2021-22			Change				
	# of Cards	# of Trans	Transaction Amount	# of Cards	# of Trans	Transaction Amount	# of Cards	# of Trans	# of Trans %	Transaction Amount	Transaction Amount %
Agriculture	4	123	\$22,423	5	159	\$30,176	1	36	29%	\$7,752	35%
Assessor Clerk Elections	4	368	\$20,549	4	139	\$17,833	0	(229)	-62%	(\$2,716)	-13%
Board of Supervisors	1	61	\$17,217	1	94	\$21,691	0	33	54%	\$4,475	26%
Child Support Services	4	30	\$5,181	3	89	\$20,886	(1)	59	197%	\$15,705	303%
Community Services	6	159	\$34,369	8	163	\$55,502	2	4	3%	\$21,132	61%
County Administrator	6	242	\$38,292	3	133	\$29,509	(3)	(109)	-45%	(\$8,783)	-23%
County Counsel	1	20	\$1,280	2	8	\$895	1	(12)	-60%	(\$385)	-30%
District Attorney	3	153	\$21,960	4	396	\$46,835	1	243	159%	\$24,875	113%
Financial Services	5	184	\$60,706	3	137	\$43,641	(2)	(47)	-26%	(\$17,064)	-28%
General Services	18	540	\$92,856	14	309	\$54,967	(4)	(231)	-43%	(\$37,888)	-41%
Health Human Services	35	1767	\$438,941	36	2252	\$571,571	1	485	27%	\$132,630	30%
Human Resources	2	102	\$24,316	2	162	\$46,411	0	60	59%	\$22,094	91%
Innovation Technology Services	2	81	\$16,643	2	50	\$9,047	0	(31)	-38%	(\$7,595)	-46%
Library	7	194	\$35,904	7	252	\$46,385	0	58	30%	\$10,481	29%
Probation	6	234	\$31,481	7	226	\$32,230	1	(8)	-3%	\$749	2%
Public Defender	18	161	\$19,277	20	260	\$31,775	2	99	61%	\$12,498	65%
Sheriff	26	434	\$71,468	25	713	\$146,456	(1)	279	64%	\$74,988	105%
<b>Total</b>	<b>148</b>	<b>4853</b>	<b>\$952,862</b>	<b>146</b>	<b>5542</b>	<b>\$1,205,811</b>	<b>-2</b>	<b>689</b>	<b>14%</b>	<b>\$252,948</b>	<b>27%</b>

(Figure 1) Transaction Summary by Departments

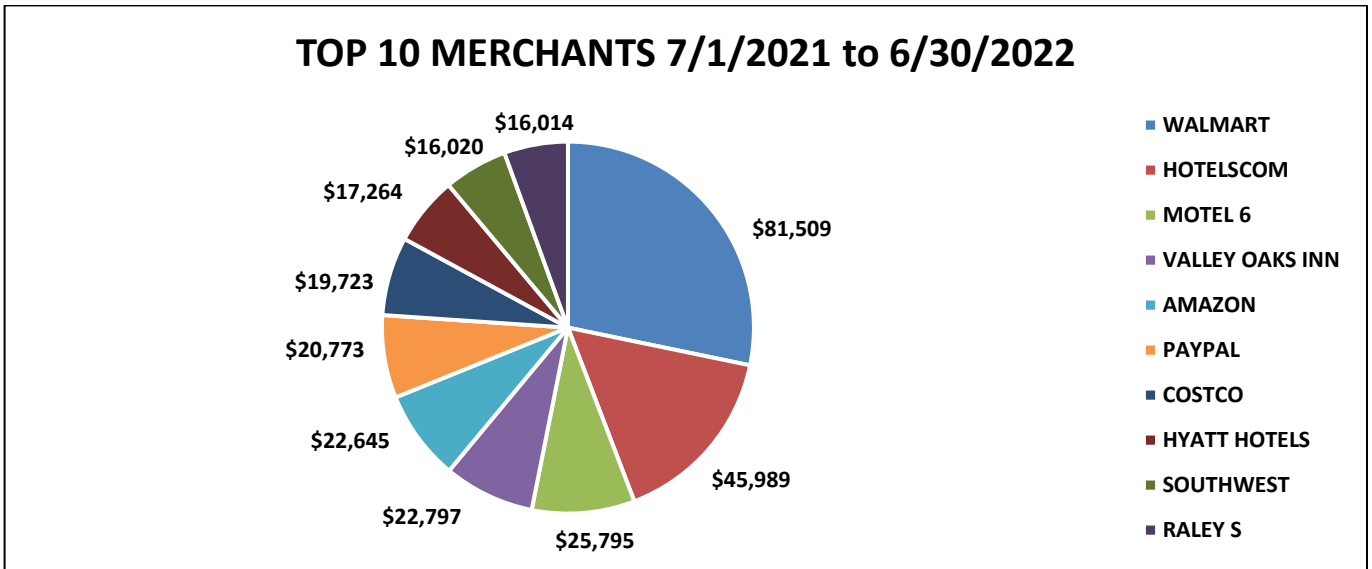
Yolo County Division of Internal Audit  
Internal Auditor's Report



(Figure 2) Transaction Amount by Month

**Common Types of Merchants**

The most common merchants paid by the purchase card relate to trainings, travel, and shelter/supplies for Health & Human Services Agency (HHS) clients as illustrated in the “Top 10 Merchants” (figure 3) in the pie chart below totaling \$288,529 from July 1, 2021, to June 30, 2022. Walmart, Hotels.com, Amazon, PayPal and Costco continue to be the top ten vendors on the list.



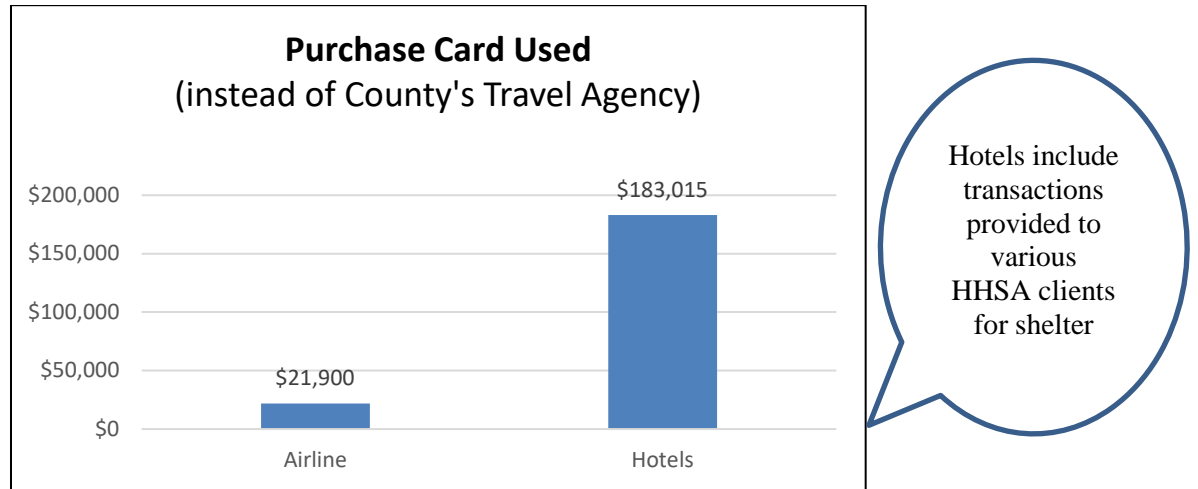
(Figure 3) Top 10 Merchants

**Transactions Typically Made Through Travel Agency**

The county has contracted with an outside travel agency to arrange travel involving airfare and/or an overnight stay in a hotel. The preferred method for arranging travel is through the county's travel agency. In certain circumstances, better rates may be obtained via the internet or sources other than the travel agency. Travel may be obtained from these other sources only if it results in a net saving to the county and has been pre-approved by

Yolo County Division of Internal Audit  
Internal Auditor's Report

the department head or their designee. During the audit period, there were 450 transactions totaling \$204,915 for airfare and hotels (figure 4).



(Figure 4) Purchase Card Used (instead of County's Travel Agency)

Yolo County Division of Internal Audit  
Internal Auditor's Report

**Results of Transaction Testwork**

The following findings and recommendations are made as a result of tests conducted on 100 transactions by cardholders at the Agriculture, Assessor/Clerk-Recorder/Registrar of Voters, Board of Supervisors, Community Services, County Administrator, District Attorney, Financial Services (DFS), General Services, Health & Human Services Agency, Library, Probation, Public Defender, and Sheriff's Office. The auditors reviewed the transactions and additional documentation provided by the department management and verified compliance with county policy and procedures.

Title	Finding	Recommendation	Management Response
<p><b>Finding #4 Lack of supporting documentation (original or supporting receipts)</b></p>	<ul style="list-style-type: none"> <li>• Sixteen (16) transactions had no original or supporting receipt on file and/or incomplete evidence of all items purchased</li> <li>• Two (2) transactions for food purchases did not include date and location of the event, approval by an authorized official, and a list of names of persons who benefited from the county paid meal as required by county policy</li> <li>• Twelve (12) transactions had no approved Travel Request Forms attached or the forms were not signed by an authorized official</li> <li>• Seven (7) transactions had no documentation for using alternative methods for travel arrangements instead of the county's Travel Agency</li> <li>• One (1) transaction included Exception Request Form where vendor information stated did not match the purchase card statement</li> </ul>	<p>DFS should ensure that the cardholders review the statement for accuracy and attach copies of sales receipts or other documentation to support the charge expensed to the county in the order they appear on the statement. The approving official ensures that receipts and documentation are in order and that they match the statement. The reconciler reviews the supporting documentation, records the proper expenditure accounts, and prepares the journal entry. (Priority 1 Issue – 60 days required corrective action)</p>	<p>Management will remind departmental approvers and reconcilers that they are the first and second level of people who are responsible for ensuring supporting documentation is sufficient. (Anticipated Date of Completion 12/31/2023)</p>
<p><b>Finding #5 Description of business purpose not identified</b></p>	<ul style="list-style-type: none"> <li>• Twelve (12) transactions had no description of business purpose.</li> <li>• Thirteen (13) transactions with not enough information to determine compliance with County policy and procedures.</li> </ul>	<p>DFS should ensure that detailed information be documented when the business purpose is not evident from the sales draft. Fund codes need to be exact and having information to better assist in the coding of the transaction is helpful. (Priority 1 Issue – 60 days required corrective action)</p>	<p>Management has established trainings that inform cardholders of the need to document the business purpose. Management will remind departmental approvers and reconcilers that they are the first and second level of people who are responsible for ensuring supporting documentation is present and sufficient. (Anticipated Date of Completion 12/31/2023)</p>
<p><b>Finding #6 Goods not verified when received</b></p>	<ul style="list-style-type: none"> <li>• Twenty-two (22) transactions that had no</li> </ul>	<p>DFS should ensure that the cardholder keeps a copy of the order form, including all shipping and sales tax</p>	<p>Management has established trainings that inform cardholders of the need to verify when goods were</p>

Yolo County Division of Internal Audit  
Internal Auditor's Report

Title	Finding	Recommendation	Management Response
	<p>verification of when goods were received.</p> <ul style="list-style-type: none"> <li>One (1) transaction missing control log to record the purchase of gift cards</li> </ul>	<p>information. When the order is received, the cardholder should keep a copy of the packing slip and attach it as proof that the goods were received. (Priority 1 Issue – 60 days required corrective action)</p>	<p>received. Management will remind departmental approvers and reconcilers that they are the first and second level of people who are responsible for ensuring supporting documentation is present and sufficient. (Anticipated Date of Completion 12/31/2023)</p>
<p><b>Finding #7</b> <b>Purchase card statements not approved by an authorized approving official</b></p>	<ul style="list-style-type: none"> <li>Two (2) purchase card statements not signed by authorized approving official</li> <li>Ten (10) purchase card statements had printed or stamped signatures</li> </ul>	<p>Program Administrator should communicate to the cardholder, approving official, and reconciler of the policy requirement for approval of purchase card statements. (Priority 1 Issue – 60 days required corrective action)</p>	<p>The collection of the signature authorities for cardholders is a task of Department of Finance. Procurement will coordinate to ensure that the division has those records and will monitor as needed to ensure the correct approver is kept current. Additionally, Procurement and the Department of Financial Services will discuss alternatives to "wet" signatures in the "new" normal of hybrid/remote workforce. (Anticipated Date of Completion 12/31/2023)</p>
<p><b>Finding #8</b> <b>Purchase card used instead of authorized payment method</b></p>	<ul style="list-style-type: none"> <li>One (1) transaction where goods were purchased over \$5,000 using purchase card instead of a purchase order</li> <li>One (1) transaction where payment was made to vendor using purchase card instead of the established contract</li> </ul>	<p>Program Administrator should communicate to the cardholder, approving official and reconciler actions required to resolves these types of transactions. (Priority 1 Issue – 60 days required corrective action)</p>	<p>With the most recent Accounts Payable audit and the CalCard audit, DFS and Procurement are monitoring transactions closely. Procurement will be sure to emphasize in training the intent of the CalCard Program and approved transactions. (Anticipated Date of Completion 12/31/2023)</p>
<p><b>Finding #9</b> <b>Program eligibility and department's policy and procedure for clients need improvement</b></p>	<ul style="list-style-type: none"> <li>Three (3) cases were missing acknowledgement from the client/relative/ caretaker for the receipt of items/services</li> <li>Two (2) cases to procure the items/services on behalf of client was not approved by management in advance</li> </ul>	<p>Program Administrator should ensure that the cardholders review the statement for accuracy and attach copies of sales receipts or other documentation to support the charge expensed to the county in the order they appear on the statement. The approving official ensures that receipts and documentation are in order and that they match the statement. The reconciler reviews the supporting documentation, records the proper expenditure accounts, and prepares the journal entry. (Priority 1 Issue – 60 days required corrective action)</p>	<p>These transactions are mostly isolated in one department. There have been ongoing discussions regarding Personal Identifying Information with DFS, Procurement and the Department. Unfortunately, all don't agree. However, the conversations will continue with additional advisement from County Counsel to ensure proper documentation is obtained. (Anticipated Date of Completion 12/31/2023)</p>