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## Recommendations in Summation

To improve County processes, we recommend finance management:

- Take advantage of available technology (through WORKS or another source) and develop a procurement card program that allows for online approval by the employee and department designee. This program should also allow for transaction level documentation (e.g. receipts) to be scanned and uploaded by employees.
- Add a personal rewards prohibition related to non-travel incentives to the current procurement card policy; or, the County approve a policy that authorizes the aforementioned rewards to employees while on County business as a part of the salary and benefits to which such employees are entitled as compensation.
- Update the procurement card policy to reflect where the card holder, department approver and finance's signature are required. For ease of review, we also recommend personnel sign and print their name on the procurement card documentation.
- Include in the procurement card policy the repercussions that will occur when a person consistently submits a lost or missing receipt form. At a minimum, the policy should include information on when the cardholders' card will be suspended for frequent submission of the lost/missing receipt form or no receipts and how it can be reinstated.
- Update the procurement card policy to consistently indicate when documentation is due from County departments. To help relieve the administrative burden of tracking documentation not turned in timely, management should consider including policies on when cards will be suspended for not submitting supporting documentation timely to finance.
- Establish a timeline of procurement card inactivity that will result in the procurement cardholder's manager being notified to determine if the card should be closed.
- Implement data mining monitoring procedures related to procurement card transactions.
- Review the current spending limits in place and consider customizing the spending limits based on the particular needs of each cardholding employee.
- Develop broad policies outlining the documentation expected to be submitted related to stored value vendor card purchases and how departments should adequately safeguard and track stored value vendor cards.
- Include information in the training which provides examples of what is appropriate and inappropriate supporting documentation; what can and can't be purchased with a procurement card; and what it means to fragment a purchase. Monitoring procedures performed should also have an element of detailed transaction review to verify supporting documentation present is complete and accurate.
- Periodically compare the value of available rebates with the extent and nature of costs necessary to earn those rebates.
- Work with the department of employee services (DES) to explore e-learning training options for new and on-going procurement cardholders.