

**COUNTY OF SACRAMENTO
INTERNAL SERVICES
DEPARTMENT OF FINANCE
AUDITOR-CONTROLLER**

Inter-Departmental Correspondence

September 9, 2016

To: Florence Evans
Clerk of the Board of Supervisors

From: Ben Lamera
Director of Finance

By: Alan A. Matré
Chief of Audits



Subject: **ANNUAL REVIEW OF PROCUREMENT CARD USAGE**

In accordance with the County of Sacramento Procurement Card Program (program) Guidelines and Procedures Manual, County of Sacramento Procurement Card Program Policy, and County of Sacramento Travel Policy, we have performed the procedures enumerated below to the Clerk of the Board of Supervisors' (Clerk of the Board) participation in the program for the period of February 1, 2015 to July 31, 2016. The criteria for reviewing compliance with the program were based on the County of Sacramento Procurement Card Program Guidelines and Procedures Manual, County of Sacramento Procurement Card Program Policy, and County of Sacramento Travel Policy.

The procedures we performed are summarized as follows:

- We reviewed Clerk of the Board's records to identify any non-compliance with the above cited guidelines, policy, and procedures.

Finding: We did not note any exception as a result of our procedures.

- We reviewed purchases for the period of February 1, 2015 to July 31, 2016, to identify any non-compliance with the above cited guidelines, policy, and procedures.

Finding: We noted an issue regarding the 45-day payment deadline. See Attachment I, *Current Finding and Recommendation*.

Because the above procedures do not constitute an examination made in accordance with generally accepted auditing standards, we do not express an opinion on any of the accounts or items referred to above. Had we made an examination in accordance with generally accepted

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auditing standards other matters may have come to our attention that would have been reported to you.

This report relates only to Clerk of the Board's participation in the program and does not extend to any financial statements of Clerk of the Board as a whole.

Our report is intended solely for the use by Sacramento County Board of Supervisors, Department of Finance, Department of General Services, and Clerk of the Board's management, and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Attachment

COUNTY OF SACRAMENTO
CLERK OF THE BOARD OF SUPERVISORS
PROCUREMENT CARD PROGRAM REVIEW
FINDING AND RECOMMENDATION

PERIOD OF FEBRUARY 1, 2015 TO JULY 31, 2016

1. Payment Deadline

Comment

During our procurement card review of Clerk of the Board of Supervisors (Clerk of the Board), we noted Clerk of the Board did not make US Bank Payment on time for the monthly statement of February 22, 2016. Per the County of Sacramento Procurement Card Program Guidelines and Procedures Manual, "U.S. Bank must receive payment of departmental Procurement Card billings not later than 45 days from the date of billing statement." Since Clerk of the Board did not make U.S. Bank Payment within 45 days of the billing date, Clerk of the Board was not in compliance with County of Sacramento Procurement Card Program Guidelines and Procedures Manual.

Recommendation

We recommend Clerk of the Board comply with the County of Sacramento Procurement Card Program Guidelines and Procedures Manual and make US Bank Payment within 45 days of the billing date.

Management Response

The Clerk's Office concurs with the recommendation that this department should be in compliance with the County of Sacramento Procurement Card Program Guidelines and Procedures Manual with regard to making US Bank statement payments within 45 days of the billing date.

The following steps have been implemented for future processing of P-card invoices:

- Printout of monthly statements – the Department will manually print monthly statements on the 23rd of each month or as soon as reasonably possible thereafter to begin the payment process. This will help expedite the process by a minimum of one week since monthly statements generally are received ten days or longer after the statement date through the US Postal Service.
- Routing slip and cut-off date calendar – the Department will begin using a routing slip with cut-off dates to help track the receipt of invoices, Compass entries, and processing of payments in a timely manner.