

COUNTY AUDIT DEPARTMENT

REPORT # 351

**Quarterly Status Report of Audit Recommendations and
Board of County Commissioners' Management Action Plans
Quarter Ending June 30, 2018**

July 13, 2018



Pat Frank INTEGRITY. TRANSPARENCY. ACCOUNTABILITY.

CLERK OF COURT & COMPTROLLER • HILLSBOROUGH COUNTY, FLORIDA



July 13, 2018

The Honorable Sandra L. Murman, Chairman
The Honorable Victor D. Crist
The Honorable Ken Hagan
The Honorable Al Higginbotham
The Honorable Pat Kemp
The Honorable Lesley "Les" Miller, Jr.
The Honorable Stacy R. White

Dear Chairman Murman and Commissioners:

The County Audit Department operates in compliance with the standards set forth in the International Professional Practices Framework as well as Government Auditing Standards. These standards require that County Audit communicate the results of audit engagements to the appropriate parties and monitor the action taken by management in response to any audit recommendation.

Attached is the quarterly report on the status of all management corrective action plans as of the end of the third quarter of fiscal year 2018. Addressing open recommendations will enhance the Board of County Commissioners' overall operations and mitigate risks to the organization. For the quarter ended June 30, 2018, the County Audit Department monitored management action for fifteen (15) recommendations. Five of the fifteen recommendations have been implemented and tracking has been closed. The remaining ten will carry forward to the fourth quarter of fiscal year 2018. *See Attachment 1*

The audit recommendations included in this follow-up were issued via Audit Reports and presented to you for the routine audits conducted throughout the year. In addition to routine audits, the County Audit Department also performs risk assessments, management assistance projects and continuous monitoring. Unlike traditional audits, these projects do not result in formal audit recommendations and do not require a response from management. These projects are communicated via a Management Memorandum to the appropriate County Executive Team members.

As part of our quarterly reporting, we have also attached a copy of each of the Management Memorandums issued to the County Administrator and staff during the third quarter of fiscal year 2018.
See Attachment 2

I appreciate this opportunity to be of service to the Board of County Commissioners. I am happy to address any questions that you may have concerning the attached report and to furnish you with any additional information desired.

Sincerely,

Heidi Pinner, CIA, CISA, CFE, CRMA
Director of County Audit

CC: Mike Merrill, County Administrator
Greg Horwedel, Deputy County Administrator
Lucia Garsys, Chief Development & Infrastructure Services Administrator
Bonnie Wise, Chief Financial Administrator
Carl Harness, Chief Human Services Administrator
Ramin Kouzehkanani, Chief Information and Innovation Officer
Mary Mainland, Medical Examiner
Adam Gormly, Director of Development Services
Tom Fesler, Director of Management & Budget
Kevin Brickey, Economist, Management & Budget

Peggy Caskey, County Internal Auditor
Pat Frank, Clerk of Court & Comptroller
Dan Klein, Chief of Staff
Rick Van Arsdall, Chief Deputy, Clerk to the Board

STATUS OF AUDIT RECOMMENDATIONS as of June 30, 2018

Report # Project Name	Recommendation Title	Recommendation State	Entity	Estimated Implementation Date	Revised Implementation Date	Actual Implementation Date	Recommendation Close Date
333 Auto and General Liability Claims	There is an opportunity to improve controls over the Claims Administration Services Invoice Review & Approval Process	Closed	Risk Management & Safety	10/1/2017	3/1/2018	4/26/2018	5/8/2018
339 Tampa Bay History Center Agreement	There is an opportunity to improve controls over compliance with Board Policy and the Agreement.	Started - Partially Implemented	Management & Budget	6/30/2018	10/31/2018		
339 Tampa Bay History Center Agreement	An opportunity exists to strengthen the controls surrounding the monitoring process of grant matching funds to ensure compliance with the Agreement.	Started - Partially Implemented	Management & Budget	3/31/2018	10/31/2018		
343 Software Licensing Management	Management should consider implementing a comprehensive and consolidated control structure for the acquisition, tracking and management of all County applications.	Pending	Information & Innovation	9/30/2019			
343 Software Licensing Management	The Information & Innovation Office should consider enhancing the controls over the enterprise-wide true-up process and administrative user accounts in the Liaison Group.	Pending	Information & Innovation	1/31/2019			
344 Lutheran Services Florida Inc. Contract	Management should consider requiring LSF to provide the hire date on the Staff Credential Reports to ensure that the individuals whose credentialing is "in progress" does not exceed the completion requirement of "within one-year of hire."	Closed	Head Start	3/1/2018		3/1/2018	7/5/2018
345 Medical Examiner - DAVID Audit	Opportunities exist to improve controls over DAVID system access in order to ensure compliance with MOU requirements: 1) Ensure that quarterly reviews and annual audits are completed in a timely manner; 2) Ensure the deactivation of DAVID access within the five day window after employee separation.	Pending	Medical Examiner	7/1/2018			
349 Indigent Surtax Trust Fund 2016-2017	Management should ensure proper redactions are made before invoices are submitted to Accounts Payable for payment.	Closed	Health Care Services	6/30/2018		7/9/2018	7/11/2018
350 Development Services Mobility Fees Control Environment	Management should consider separating the duties of the Impact Fee Coordinator	Started	Development Services	11/15/2018			
350 Development Services Mobility Fees Control Environment	Develop and implement a more proactive control or monitoring activity to prevent and/or detect future occurrences of duplicate payments.	Pending	Development Services	11/15/2018			
350 Development Services Mobility Fees Control Environment	Since prior year revenues cannot be moved via journal entry, work with Management & Budget to confirm the process and viability to move the mobility fees incorrectly assessed and collected on the 14 permits identified to the correct impact fee revenue fund via the Reserves.	Pending	Development Services	9/30/2018			
350 Development Services Mobility Fees Control Environment	Notify all identified customers of their eligibility for a refund of any incorrect assessments.	Closed	Development Services	6/22/2018		6/22/2018	7/12/2018

STATUS OF AUDIT RECOMMENDATIONS as of June 30, 2018

350 Development Services Mobility Fees Control Environment	Ensure that copies of written approval letters are maintained and on file for the grand-fathered transportation impact fees.	Started	Development Services	12/31/2018			
350 Development Services Mobility Fees Control Environment	Ensure that all properties located in the RP-2 district are identified in Permits Plus as urban.	Closed	Development Services	6/22/2018		6/22/2018	7/12/2018
350 Development Services Mobility Fees Control Environment	Since prior year revenues cannot be moved via journal entry, work with Management & Budget, for the permit identified during the audit, to confirm the process and viability to move the paid mobility fee assessed against the incorrect benefit district to the correct benefit district via the Reserves.	Pending	Development Services	9/30/2018			

**COUNTY AUDIT DEPARTMENT ISSUED MANAGEMENT
MEMORANDUM(S) THIRD QUARTER FY18**

MEMO #	TITLE	PAGE(S)
MM48	FY 2018 First Quarter Results – Purchasing Card Continuous Monitoring	7 – 10
MM49	Change Fund Count & Internal Controls Over Cashiering – Southeast County Landfill	11
MM50	Change Fund Count & Internal Controls Over Cashiering – Lake Park Regional Park	12 – 13
MM51	FY 2018 Second Quarter Results – Purchasing Card Continuous Monitoring	14 - 17



DATE: April 4, 2018

TO: Scott Stromer, Director, Procurement Services

CC: Mike Merrill, County Administrator
Bonnie Wise, Chief Financial Administrator
Greg Horwedel, Deputy County Administrator
Lucia Garsys, Chief Development & Infrastructure Services Administrator
Tim Simon, Deputy Comptroller, Clerk of Court & Comptroller

FROM: Heidi Pinner, Director of County Audit, Clerk of Court & Comptroller

SUBJECT: Management Memorandum #48 – PCard Continuous Auditing – FY18 First Quarter

Attachment: *Detail of Transaction Testing & Analysis*

The objective of the Purchasing Card (PCard) Continuous Auditing Program is to evaluate the appropriateness of PCard purchases made during each quarter of the fiscal year via analysis and sample testing. The program is designed to continuously evolve and adapt the types of testing and analysis performed, with input from management, to ensure that the program delivers timely and useful results and assurances. First quarter testing included the basic analysis and review of transactions and account usages as well as an analysis related to the use of PCards for weekend purchases. The PCard administrator was notified of any concerns or exceptions.

Scope: PCard transactions made from October 1, 2017 through December 31, 2017, excluding transactions made by Library Services.

Overall Testing Result:

Total PCard spending was \$4,776,931.55 for the first quarter of FY 2018; however, Library Services' is exempt from normal purchasing and PCard rules and has been excluded from testing. PCard spending for all other departments was \$3,777,883.99. Analytical review of the purchases and trends identified:

- One purchase that was missing cardholder information.
- No purchases that appeared to be split to circumvent purchase thresholds.
- Two purchases that did not have supporting itemized invoices.
- One contract purchase that was missing the contract information in the justification field in Oracle.
- Three purchases that used a payment service in an individual's name.
- One software purchase where IT pre-approval was not obtained.
- No instances of inappropriate weekend or big box retail purchases.

Please see the attachment for further testing details and analysis. Feel free to contact me, (813) 307-7000, with any questions, comments or suggestions.

DETAIL OF TRANSACTION TESTING & ANALYSIS

Merchant Category Code Analysis

Purchases made during the first quarter of fiscal year 2018 were analyzed based on the Merchant Category Code (MCC) and description. Transactions were compiled to identify the merchant categories with the most spending. The table below identifies the top 5 spends by MCC for the first quarter of fiscal year 2018. Transactions were judgmentally sampled and reviewed for appropriate support and justification.

MCC	MCC Description	Amount Spent	# of Transactions
5085	INDUSTRIAL SUPPLIES NOT ELSEWHERE CLASSIFI (Examples include janitorial, repair parts, & tools)	\$199,341.05	277
7399	BUSINESS SERVICES NOT ELSEWHERE CLASSIFIED (Examples include uniforms, shredding, & notaries.)	\$175,144.29	249
7523	AUTOMOBILE PARKING LOTS AND GARAGES	\$156,787.33	20
5942	BOOK STORES (Primarily items purchased from Amazon)	\$142,716.21	768
5046	COMMERCIAL EQUIPMENT NOT ELSEWHERE (Examples include equipment repair & replacement parts)	\$137,270.77	108

Transactions were also reviewed for any unexpected or unusual MCC descriptions such as Fast Food Restaurants, Beauty and Barber Shops, Bands, Orchestras, Entertainers, and Drinking Places (Alcoholic Beverages). The Audit Team reviewed the documentation and justifications for a sample of these transactions. All transactions appeared to serve a public purpose. One transaction did not have the cardholder's information, signature, IE number, and employee ID number written on the invoice as required by the Procurement Manual.

Split Purchase Analysis

Purchases for the period were analyzed to determine if they appeared to be split to circumvent transaction limits. The Audit Team's analysis tested for instances where multiple transactions for a single vendor on a single day were combined to potentially circumvent transaction limits or competitive quote requirements. The Audit Team reviewed the supporting documentation for each of these purchases and no exceptions were noted. However, there was one instance where two invoices were combined and submitted for payment as one invoice. The single invoice did not include itemized details of what was included on each invoice.

Transactions Greater Than \$5,000

An additional sample of transactions over \$5,000.00 was selected and the supporting backup documentation was reviewed for compliance with P-Card rules. One transaction was identified that did not have the Florida contract number associated with the vendor in the justification field in Oracle.

Cardholder Spend Analysis

The Audit Team identified the ten cardholders with the highest dollar spend for the quarter. Samples of purchases by these cardholders were selected and the supporting documentation was examined. The top ten cardholder account purchases totaled \$783,337.37, or 20.7% of total purchases for the first quarter. These purchases were made by cardholders within Fire Rescue (40%), Public Utilities (30%), Management & Budget (24%), and Parks & Recreation (6%). The following table details observations made during the Audit Team's review of sample transactions:

Amount Spent	Title of Cardholder or Term Account	Department	Comment or Result
\$190,987.37	Administrative Specialist	Management & Budget	No exceptions noted.
\$100,547.13	Logistics Manager	Fire Rescue	No exceptions noted.
\$93,794.90	Design Lab	Fire Rescue	No exceptions noted.
\$68,844.20	Utilities Manager	Public Utilities	No exceptions noted.
\$63,761.68	Office Assistant III	Public Utilities	No exceptions noted.
\$59,116.68	Chief of Special Operations	Fire Rescue	One transaction did not include an itemized list of item(s) purchased.
\$57,664.19	Accounting Clerk III	Fire Rescue	One transaction for an annual software subscription did not have evidence of IT preapproval.
\$53,744.24	General Manager I	Public Utilities	No exceptions noted.
\$49,251.27	Manager Contract Admin & Service Availability	Public Utilities	No exceptions noted.
\$45,625.71	Field Operations Supervisor	Parks & Recreation	No exceptions noted.

Payment Services in an Individual's Name

The Audit Team searched the transaction data for instances of PCard payments that were made to a payment service provider (such as PayPal or Square) in the name of an individual person. This type of purchase is prohibited by the Purchasing Card policy. Three transactions were identified where an individual was paid via PayPal.

Weekend Transactions Analysis

The Audit Team performed an analysis of transactions made during the weekend (Saturday or Sunday) to determine if reasonable and adequate documentation was submitted to support the transaction. Transactions from departments with regular business hours that do not include weekends were selected for review. In addition, the Audit Team analyzed weekend purchases that were made from big box retail stores (Walmart, Target, Home Depot, etc.) and restaurants. The Audit Team reviewed the supporting documentation for a sample of these purchases and no inappropriate weekend or big box retail purchases were identified.

Vendor Spend Analysis

The Audit Team identified the amount spent per vendor for the period and reviewed supporting documentation and justification for a sample of purchases. Purchases from the top ten vendors totaled \$667,445.83 and accounted for 18% of quarter one (1) total spending. The Audit Team also reviewed the transactions made from the top ten vendors and determined that no purchases had been made from vendors on the State of Florida Suspended or Convicted vendor lists. The following table details the observations made during the Audit Team's review of sample transactions:

Amount Spent	Vendor	Purchase Details/ Justification	Comment or Result
\$150,000.00	Tampa Port Authority	Agreement with Port Authority	No exceptions noted.
\$91,190.33	Design Labs	Uniforms	This is a term account with no associated contract.
\$86,432.36	Amazon Marketplace	Various	No exceptions noted.
\$70,396.32	Office Depot	Office Supplies	No exceptions noted.
\$56,988.00	Polk State College	Annual Training	No exceptions noted.
\$49,251.27	Labor Finders	Temporary Workers	No exceptions noted.
\$44,135.00	FDEP Payment System	Regulatory & Surveillance Fees	No exceptions noted.
\$40,500.00	Sunpass	Account Replenishment	No exceptions noted.
\$39,347.50	Bay Area Environmental	Irma Cleanup	No exceptions noted.
\$39,205.05	Times Advertising	Advertising Expense	No exceptions noted.



DATE: April 20, 2018

TO: John Lyons, Director, Public Works

FROM: Heidi Pinner, Director of County Audit, Clerk of Court & Comptroller

COPY: Mike Merrill, County Administrator
Lucia Garsys, Chief Development & Infrastructure Administrator
Kimberly Byer, Division Director, Solid Waste Management
Tim Simon, Deputy Comptroller, Clerk of Court & Comptroller
Catherine Edwards, Accounting Manager, County Finance

SUBJECT: Management Memo #49 – Southeast County Landfill, Site #033, Cash Drawer and Change Fund Cash Count

OBJECTIVE:

On April 2, 2018, the County Audit Department conducted an unannounced drawer cash and change fund count at the Southeast County Landfill, Site #033. The objective of this cash count was to test whether or not the cash drawers and change funds contained the appropriate amount of cash at a specific point in time, and whether or not there are adequate physical safeguards over the cash.

SCOPE:

The scope of work consisted of the Audit Team counting funds on hand, making inquiries of personnel regarding cash handling procedures, and observations of physical security of change funds on the day of the site visit.

OVERALL EVALUATION:

The Southeast County Landfill, Site #033 had accurate counts for all drawer cash funds, and cash collections. Physical safeguarding controls were adequate. No discrepancies were identified and all cash amounts for the \$400.00 starting drawer funds were accounted for by the Audit Team. Specific results of the Audit Team's cash count are as follows:

- Three starting drawer funds of \$400.00 each (\$1,200.00 total) were verified.
- Daily cash collection by one (1) cashier was counted and compared to the WeighStation system transaction totals to ensure they matched.
- No cashier overages or shortages were identified in the change funds, or the daily cash collection amounts.
- Appropriate controls are in place to ensure that funds are secured each night.
- Controls appear to be in place to ensure that only authorized personnel can gain access to restricted areas.

Feel free to contact me, (813) 307-7000, with any questions, comments or suggestions.



DATE: May 04, 2018

TO: Forest Turbiville, Director Regional Parks & Environmental Lands

CC: Mike Merrill, County Administrator
Greg Horwedel, Deputy County Administrator
Dexter Barge, Assistant County Administrator
Tim Simon, Deputy Comptroller, Clerk of Court & Comptroller
Catherine Edwards, Accounting Manager, County Finance

FROM: Heidi Pinner, Director of County Audit, Clerk of Court & Comptroller

SUBJECT: Management Memorandum #50 – Change Fund Count & Internal Controls over BOCC Cashiering at Lake Park.

OBJECTIVE:

On April 18, 2018, the County Audit Department conducted an unannounced change fund count at Lake Park, cash site #057. The objective of this count was to review and evaluate internal controls related to the change funds. The count was designed specifically to assess cashiers' compliance with BOCC Policy 03.00.01.00, Petty Cash and Change Funds.

SCOPE:

The scope of work consisted of the Audit Team counting funds on hand, making inquiries of personnel regarding cash handling procedures and observations of physical security of change funds on the day of the site visit.

OVERALL EVALUATION:

Lake Park, site #057, is mostly in compliance with BOCC Policy 03.00.01.00. There are several controls to safeguard cash. All cash amounts were accounted for by the Audit Team with no shortages or overages identified. The opportunities identified by the Audit Team, if addressed, will ensure full compliance and further enhance the control maturity of Lake Park cash collection and management processes.

Please see Appendix A on the following page for detailed results.

Feel free to contact me, (813) 307-7000, with any questions, comments or suggestions.

APPENDIX A**ASSESSMENT RESULTS**

The following control strengths and control opportunities were identified and evaluated by the Audit Team.

PHYSICAL SECURITY*Strengths*

- The cash change fund is stored securely overnight and when not in use.
- Daily deposits are secured in a safe until they are deposited by Park Management.
- There are several cameras around the park and at the entrance.
- A fence goes around the park which includes gates at the entrance and exit that are secured in the evenings and when the park is closed.

Opportunities

- The booth at the entrance to the park should have a lockable drawer to hold the change fund.

SEGREGATION OF DUTIES*Strengths*

- Only Park Rangers and Park Managers have access to the safe.
- Park Managers are responsible for verifying and making deposits at the bank.

RECONCILIATION/MONITORING*Strengths*

- Deposit amounts are reconciled to the total pre-numbered park tickets sold from the prior day.
- Copies of the deposit slips and deposit reports are kept on site so deposits can be verified.
- County Finance - Revenue department verifies that the deposit is recorded accurately in the general ledger (GL) and bank account.

Opportunities

- Opening balances and closing balances should be verified by two individuals and evidenced via signature on the Daily Cash Drawer Report.
- The Daily Cash Tally sheet should be evidenced via signature with the preparer and approver.



DATE: June 18, 2018

TO: Scott Stromer, Director, Procurement Services

CC: Mike Merrill, County Administrator
Bonnie Wise, Chief Financial Administrator
Greg Horwedel, Deputy County Administrator
Lucia Garsys, Chief Development & Infrastructure Services Administrator
Tim Simon, Deputy Comptroller, Clerk of Court & Comptroller

FROM: Heidi Pinner, Director of County Audit, Clerk of Court & Comptroller

SUBJECT: Management Memorandum #51 – PCard Continuous Auditing – FY18 Second Quarter

Attachment: *Detail of Transaction Testing & Analysis*

The objective of the Purchasing Card (PCard) Continuous Auditing Program is to evaluate the appropriateness of PCard purchases made during each quarter of the fiscal year via analysis and sample testing. The program is designed to continuously evolve and adapt the types of testing and analysis performed, with input from management, to ensure that the program delivers timely and useful results and assurances. Second quarter testing included the basic analysis and review of transactions and account usages as well as an analysis related to the use of PCards for weekend purchases. The PCard administrator was notified of any concerns or exceptions.

Scope: PCard transactions made from January 1, 2018 through March 31, 2018, excluding term account transactions made by Library Services.

Overall Testing Result:

Total PCard spending was \$4,953,776.29 for the second quarter of FY 2018; however, Library Services is exempt from normal competitive procurement requirements for books and materials and their term accounts have been excluded from testing. PCard spending for all other departments was \$4,004,093.85. Analytical review of the purchases and trends identified:

- One purchase that appeared to be split into three separate invoices/charges to circumvent purchase thresholds.
- Six purchases that used a payment service in an individual's name.
- No instances of inappropriate weekend or big box retail purchases.

Please see the attachment for further testing details and analysis. Feel free to contact me, (813) 307-7000, with any questions, comments or suggestions.



DETAIL OF TRANSACTION TESTING & ANALYSIS

Merchant Category Code Analysis

Purchases made during the second quarter of fiscal year 2018 were analyzed based on the Merchant Category Code (MCC) and description. Transactions were compiled to identify the merchant categories with the most spending. The table below identifies the top 5 spends by MCC for the second quarter of fiscal year 2018. Transactions were judgmentally sampled and reviewed for appropriate support and justification.

MCC	MCC Description	Amount Spent	# of Transactions
5085	INDUSTRIAL SUPPLIES NOT ELSEWHERE CLASSIFI (Examples include repair parts, tools, & maintenance.)	\$246,650.87	347
7399	BUSINESS SERVICES NOT ELSEWHERE CLASSIFIED (Examples include uniforms, installation of new irrigation system & maintenance including pressure washing and paint prepping.)	\$241,139.86	297
5942	BOOK STORES (Amazon purchases such as operating supplies, smart UPS; power supply, & welding machine.)	\$190,082.47	872
5047	LAB/MEDICAL/DENTAL/OPHTHALMIC HOSPITAL (Examples include Medifusion pump, Sodium CL, & Frequency Generator.)	\$161,576.92	211
5200	HOME SUPPLY WAREHOUSE STORES (Examples include Miter Saw, Sakrete Concrete & Refrigerator.)	\$122,380.80	717

Transactions were also reviewed for any unexpected or unusual MCC descriptions such as Fast Food Restaurants, Miscellaneous Apparel and Accessory, Eating Places, Restaurants, and Tourist Attractions and Exhibits. The Audit Team reviewed the documentation and justifications for a sample of these transactions. All transactions appeared to serve a public purpose. There were no exceptions identified.

Split Purchase Analysis

Purchases for the period were analyzed to determine if they appeared to be split to circumvent transaction limits. The Audit Team’s analysis tested for instances where multiple transactions for a single vendor on a single day were combined to potentially circumvent transaction limits or competitive quote requirements. The Audit Team reviewed the supporting documentation for these purchases and identified one purchase with no quotes obtained that was split between three separate card holders totaling over \$5,000.

Transactions Greater Than \$5,000

An additional sample of transactions above or near \$5,000.00 was selected and the supporting documentation was reviewed for compliance with PCard rules. There were no exceptions identified.



Cardholder Spend Analysis

The Audit Team identified the ten cardholders with the highest dollar spend for the quarter. Samples of purchases by these cardholders were selected and the supporting documentation was examined. The top ten cardholder account purchases totaled \$731,839.83, or 14.8% of total purchases for the second quarter. These purchases were made by cardholders within Fire Rescue (60%), Public Utilities (14%), Library Services (12%), Solid Waste (7%), and Real Estate & Facilities Services (7%). The following table details observations made during the Audit Team’s review of sample transactions:

Amount Spent	Title of Cardholder or Term Account	Department	Comment or Result
\$146,480.75	Logistics Manager	Fire Rescue	No exceptions noted.
\$133,591.43	Design Lab	Fire Rescue	No exceptions noted.
\$84,898.80	Administrative Specialist	Library Services	No exceptions noted.
\$66,133.71	Administrative Specialist	Fire Rescue	No exceptions noted.
\$60,946.42	Administrative Specialist	Public Utilities	No exceptions noted.
\$51,174.86	Operations Superintendent	Solid Waste	No exceptions noted.
\$51,030.92	Sr. Heating Vent A/C Tech.	Real Estate & Facilities Services	No exceptions noted.
\$48,112.08	Multi-Trades Worker III	Fire Rescue	No exceptions noted.
\$45,211.65	Administrative Specialist	Fire Rescue	No exceptions noted.
\$44,259.21	Administrative Specialist	Public Utilities	No exceptions noted.

Payment Services in an Individual’s Name

The Audit Team analyzed the transaction data for instances of PCard payments that were made to a payment service provider (such as PayPal or Square) in the name of an individual person. This type of purchase is prohibited by the Purchasing Card policy. There were a total of six (6) instances identified where payments were made to an individual’s name using payment service providers such as PayPal or Square (SQ).

Weekend Transactions Analysis

The Audit Team performed an analysis of transactions made during the weekend (Saturday or Sunday) to determine if reasonable and adequate documentation was submitted to support the transaction. Transactions from departments with regular business hours that do not include weekends were selected for review. In addition, the Audit Team analyzed weekend purchases that were made from big box retail stores (Walmart, Target, Home Depot, etc.) and restaurants. The Audit Team reviewed the supporting documentation for a sample of these purchases and no exceptions were identified. No weekend transaction samples reviewed were deemed inappropriate.



Vendor Spend Analysis

The Audit Team identified the amount spent per vendor for the period and reviewed supporting documentation and justification for a sample of purchases. There were no exceptions identified. Purchases from the top ten vendors totaled \$609,028.90 and accounted for 12.3% of the second quarter total spending. The Audit Team also reviewed the transactions made from the top ten vendors and determined that no purchases had been made from vendors on the State of Florida Suspended or Convicted vendor lists. The following table details the observations made during the Audit Team's review of sample transactions:

Amount Spent	Vendor	Examples Of Purchases	Comment or Result
\$133,591.43	Design Lab	Fire rescue uniforms and supplies	No exceptions noted.
\$112,170.55	Amazon	Computers, Security Cameras, etc.	No exceptions noted.
\$87,569.17	Office Depot	Office furniture, and supplies	No exceptions noted.
\$54,500.00	Sunpass	Toll Replenishments	No exceptions noted.
\$53,092.00	Polk State University	Training classes	No exceptions noted.
\$46,296.01	Henry Schein Animal Health	Dog vaccines	No exceptions noted.
\$34,108.87	Ten-8 Fire Equipment	Fire equipment	No exceptions noted.
\$31,372.60	Bound Tree Medical	Medical samples	No exceptions noted.
\$29,510.49	Amazon.com	New Design Jet Printer/3 quotes obtained	No exceptions noted.
\$26,817.78	Raybro	Replacement of street light pole and LED lights	No exceptions noted.