

Internal Audit Report

Miami-Dade County Public Schools Office of Management and Compliance Audits



Internal Controls Over M-DCPS Purchasing Card Program (P-card) for Non-School Site Locations



Efficiencies in the procurement process, through a reduction in the number of purchase orders processed are being realized through participation in the M-DCPS P-card Program. However, several weaknesses in internal controls over the Program were identified, necessitating improved segregation of duties and increased training and monitoring.

June 2012

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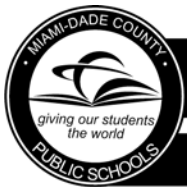
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June 18, 2012

Members of the School Board of Miami-Dade County, Florida
Members of the School Board Audit and Budget Advisory Committee
Mr. Alberto M. Carvalho, Superintendent of Schools

Ladies and Gentlemen:

In accordance with the Audit Plan for the 2011-12 Fiscal Year (FY), we have performed an audit of the Purchasing Card (P-card) Program of Miami-Dade County Public Schools, for non-school site locations, for FY 2010-11 and July 1, 2011 through September 2011. The objectives of the audit were to review and evaluate the effectiveness of the internal controls over the P-card Program and to determine the propriety of related expenditures.

Our audit disclosed several weaknesses in internal controls over M-DCPS P-card Program. Areas identified as needing improvement include, but are not limited to, written procedures for the administration of the P-card Program, periodic P-card training sessions, timely deactivation of P-cards, periodic review of P-card credit limits, consistency in performing control activities over P-card transactions, timely submitting and posting of P-card reconciliations, timely payment of the monthly statement balance, and segregation of duties. Also, our test of P-card purchases at several work locations disclosed instances of paying for goods and services without proper support or acknowledgement of receipt of goods or services, and purchases that were not allowed through the P-card.

Our findings and recommendations were discussed with management. Their response is included herein. We would like to thank management for their cooperation and for the courtesies extended to our staff during the audit.

Sincerely,

José F. Montes de Oca, CPA, Chief Auditor
Office of Management and Compliance Audits

Office of Management & Compliance Audits

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EXECUTIVE SUMMARY

The audit was included in the approved 2011-12 Audit Plan to evaluate the effectiveness of the internal controls over the P-card Program and to determine the propriety of related expenditures. Our audit objectives focused in several areas of the P-card Program: the application process, accuracy of cardholder records, card deactivation and the propriety of card charges for the 2010–11 Fiscal Year and through September 2011.

Our audit found that the Purchasing Card Program Policies and Procedures Manual contained limited information on the administration of the P-card Section. The manual is largely targeted towards the cardholder, Work Location P-card Administrator and staff involved in the P-card reconciliation. Also, our analyses of P-card accounts and charges disclosed several instances where misalignment between credit limits and the level of purchases existed, and the untimely deactivation of the accounts of terminated employees. In a few instances, card charges occurred after the employee's termination date; however, we were able to determine the propriety of the purchases. We reviewed 1,808 P-card transactions amounting to \$572,480 at 15 non-school site locations visited and found many instances of noncompliance with the established procedures, including inadequate documentation to support P-card charges and improper segregation of duties. The P-card reconciliation and posting to the general ledger were not always done on a timely basis. Documentation evidencing that cardholders received training was

◆ In A Bullet ◆

- ◆ Net P-card charges over the 15-month period ended September 2011 exceeded 28,000 transactions and \$11 million.
- ◆ Program successfully migrated to a new card issuer JPMorgan Chase.
- ◆ Policy and procedures manual for cardholders is in place, but manual is needed for the P-card Section's administration of the program.
- ◆ Systematic review of cardholder's employment status is needed to ensure cardholder's account is deactivated upon termination, etc.
- ◆ Periodic review of cardholder's credit limit is needed to limit exposure.
- ◆ Cardholders were non-compliant with significant control activities, which could increase the risk of fraud.
- ◆ Better documentation of training and periodic refresher course is needed.
- ◆ Timely reconciliation and approval of card activity are needed and contribute to good internal controls.
- ◆ The recently executed direct payment agreement with the bank should prevent the recurrence of late payment on the monthly statement.
- ◆ Improved segregation of duties is needed at many card holding locations.

presented in some instances; however, we were unable to validate that some cardholders received training. A delay in payment to the bankcard company was observed that resulted in a late payment charge of \$7,500 that was later reversed upon M-DCPS request.

Based on our observations, we made 11 recommendations. Our detailed findings and recommendations start on page 12. There were other matters, which came to our attention during our audit, which were deemed non-reportable because they were immaterial or inconsequential. These were nevertheless discussed with management for their information and follow-up. We would like to thank the administration for their cooperation and the courtesies extended to our staff during the audit.

INTERNAL CONTROL ASSESSMENT

Our overall evaluation of internal controls for the period under audit is summarized in the table below.

| INTERNAL CONTROLS RATING | | | |
|---------------------------------|---------------------|--------------------------|-------------------|
| CRITERIA | SATISFACTORY | NEEDS IMPROVEMENT | INADEQUATE |
| Process Controls | | X | |
| Policy & Procedures Compliance | | X | |
| Effect | | X | |
| Information Risk | X | | |
| External Risk | X | | |

| INTERNAL CONTROLS LEGEND | | | |
|---------------------------------|------------------------------------------------------|-------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| CRITERIA | SATISFACTORY | NEEDS IMPROVEMENT | INADEQUATE |
| Process Controls | Effective | Opportunities exist to improve effectiveness. | Do not exist or are not reliable. |
| Policy & Procedures Compliance | In compliance | Non-Compliance Issues exist. | Non- compliance issues are pervasive, significant, or have severe consequences. |
| Effect | Not likely to impact operations or program outcomes. | Impact on outcomes contained. | Negative impact on outcomes. |
| Information Risk | Information systems are reliable. | Data systems are mostly accurate but can be improved. | Systems produce incomplete or inaccurate data which may cause inappropriate financial and operational decisions. |
| External Risk | None or low. | Potential for damage. | Severe risk of damage. |

BACKGROUND

The District's Procurement Credit Card Program is in its 15th year of operation. The program was initially developed in 1997 to enable authorized district staff to procure good and services of small value¹ through a more efficient model. Efficiencies were expected as staff is given the flexibility to obtain those authorized goods and services with minimum delay while at the same time reducing the number of purchase orders and checks processed. At its inception in 1997, the program was facilitated through credit cards issued by First Union Bank, then subsequently by the Bank of New York Mellon (Mellon Bank). During the middle of our fieldwork, the District transitioned to JPMorgan Chase (JP Morgan) as its new credit card issuer. The program's operations remain essentially unchanged under JP Morgan.

Structure of the Program

The P-card program is decentralized and includes involvement from the work site administrator to whom the card is issued, Accounts Payable, the Office of the Treasurer and General Accounting. Overall administration of the program is assigned to the P-card Section of Accounts Payable, within the Office of the Controller.

Work location administrator is responsible for:

- Completing the Purchasing Cardholder Set-Up Form and Cardholder Agreement;
- Determining the number of P-cards, up to a maximum of three, to be issued to personnel at his/her work site;
- Protecting the P-card and account number;
- Initiating and approving purchases and obtaining the required documentation to support the propriety of the purchases;
- Reconciling P-card transactions to the monthly credit card statement; and
- Timely submitting reconciliation documentation to Accounts Payable for further approval and posting.

¹ When the program was initiated, small purchases were defined as those costing less than \$750. Currently, small purchases are defined as those costing less than \$3,000. This general cap does not apply to P-cards held by employees within M-DCPS Department of Transportation and Facilities Maintenance. They are allowed to make purchases of greater cost using the P-card.

Accounts Payable is responsible for:

- Processing the completed Purchasing Card Holder Set-Up Form;
- Assisting Information Technology Services (ITS) with training to new P-card holders;
- Issuing new credit card to the cardholder;
- Cancelling credit card of terminated or transferred employee;
- Performing merchant block and fraud prevention reviews;
- Reconciling totals of individual P-card monthly statement to the monthly master credit card statement;
- Approving monthly P-card transactions journal vouchers;
- Preparing payment documentation for monthly payment to the bank for total charges billed;
- Timely submitting payment documentation to the Office of the Treasurer for further approval and payment;
- Serving as the District's liaison and principal contact for the credit card issuing bank; and
- Providing daily technical assistance to cardholders.

Office of the Treasurer is responsible for:

- Timely processing ACH payment request.²

General Accounting is responsible for:

- Approving monthly P-card transactions journal vouchers; and
- Posting P-card transactions to the general ledger.

Transition Program – JPMorgan Chase

As mentioned in page 4, the District recently transitioned its P-card Program from Mellon Bank to JPMorgan Chase. Under that arrangement, JPMorgan provide active fraud monitoring and recovery of losses due to fraud if such fraudulent transaction is reported to JPMorgan within 15 days after becoming aware of its occurrence. The agreement also included a one-time “signing bonus” paid to the District by JPMorgan upon the execution of the agreement.³

² Effective with the execution of the purchasing card agreement with JPMorgan Chase, automatic payment of the monthly master bill is made six days prior to the payment due date.

³ The signing bonus is subject to repayment by M-DCPS, on a pro-rata basis, if total purchasing volume on the account over the Agreement's initial three-year term is less than \$45 million, with annual minimum purchasing volumes of \$10 million in the first year and \$12 million in each of the two successive years; or if the Agreement is terminated less than three years after its execution.

Rebate incentives at various levels are also included in the arrangement as follows:

| Annual Combined Charge Volume and Single Use Account Charge Volume | Net Rebate Rate |
|--------------------------------------------------------------------|-----------------|
| \$500,000 to \$1,000,000 | 1.19% |
| \$1,000,000 to \$10,000,000 | 1.55% |
| Greater than \$10,000,000 | 1.63% |

| Average Large Ticket Transaction Size | Rebate Rate |
|---------------------------------------|-------------|
| Less than \$25,000 | 0.40% |
| \$25,000 - \$99,999.99 | 0.20% |
| Greater than \$100,000 | 0.10% |

There is no annual card fee on the account. The agreement also calls for the imposition of past-due fees as follows: (1) late fee of 1% on unpaid balance at cycle, charged on the cycle date; and (2) delinquency fee of 2.5% of the full amount past due 30 days or more at each cycle date, charged on the cycle date.

Summary of Program Activity

The scope of our audit covers only P-card operations at the 113 non-school site locations, which possessed 156 P-card accounts. In mid-August 2011, just prior to the commencement of our audit, there were 539 active P-cards issued to all M-DCPS cardholders, including the 113 non-school site locations. During the 15-month period ending September 2011, there were 29,018 total non-school site P-card transactions valued at \$11,456,004 stratified as follows in the following two tables:

| SUMMARY OF P-CARD ACITIVITY | | | | | |
|------------------------------|--------------|---------------|-----------------------|---------------|-----|
| July 1, 2010 – June 30, 2011 | | | | | |
| Transaction Range | Count | Percent | Value | Percent | |
| Credits/Refunds | 680 | 2.9% | \$ (179,655.68) | -1.9% | |
| \$0.00 - \$10.00 | 504 | 2.1% | 3,555.27 | 0.1% | |
| \$10.01 - \$50.00 | 3529 | 14.9% | 109,173.42 | 1.2% | 31% |
| \$50.01 - \$100.00 | 3293 | 13.9% | 241,598.72 | 2.6% | |
| \$100.01 - \$250.00 | 6681 | 28.3% | 1,104,586.85 | 11.8% | |
| \$250.01 - \$500.00 | 4078 | 17.3% | 1,456,047.91 | 15.6% | |
| \$500.01 - \$750.00 | 1838 | 7.8% | 1,121,526.66 | 12.0% | |
| \$750.01 - \$1000.00 | 1121 | 4.7% | 982,834.18 | 10.5% | 48% |
| \$1000.01 - \$1500.00 | 762 | 3.2% | 916,753.39 | 9.8% | |
| \$1500.01 - \$2000.00 | 366 | 1.6% | 638,794.54 | 6.9% | |
| \$2000.01 - \$3000.00 | 319 | 1.4% | 787,622.45 | 8.4% | |
| Greater than \$3000.00 | 460 | 1.9% | 2,143,781.47 | 23.0% | |
| Total | 23631 | 100.0% | \$9,326,619.18 | 100.0% | |

Our analysis of the summary results indicates that in fiscal year 2010-11, while 74% (17,581) of the transactions ranged between \$10.01 and \$500, they accounted for only 31% (\$2,911,407) of the dollars expended. Conversely, while transactions greater than \$1,000 represented only 8% (1,907) of the total transactions, they accounted for 48% (\$4,486,952) of the dollars expended.

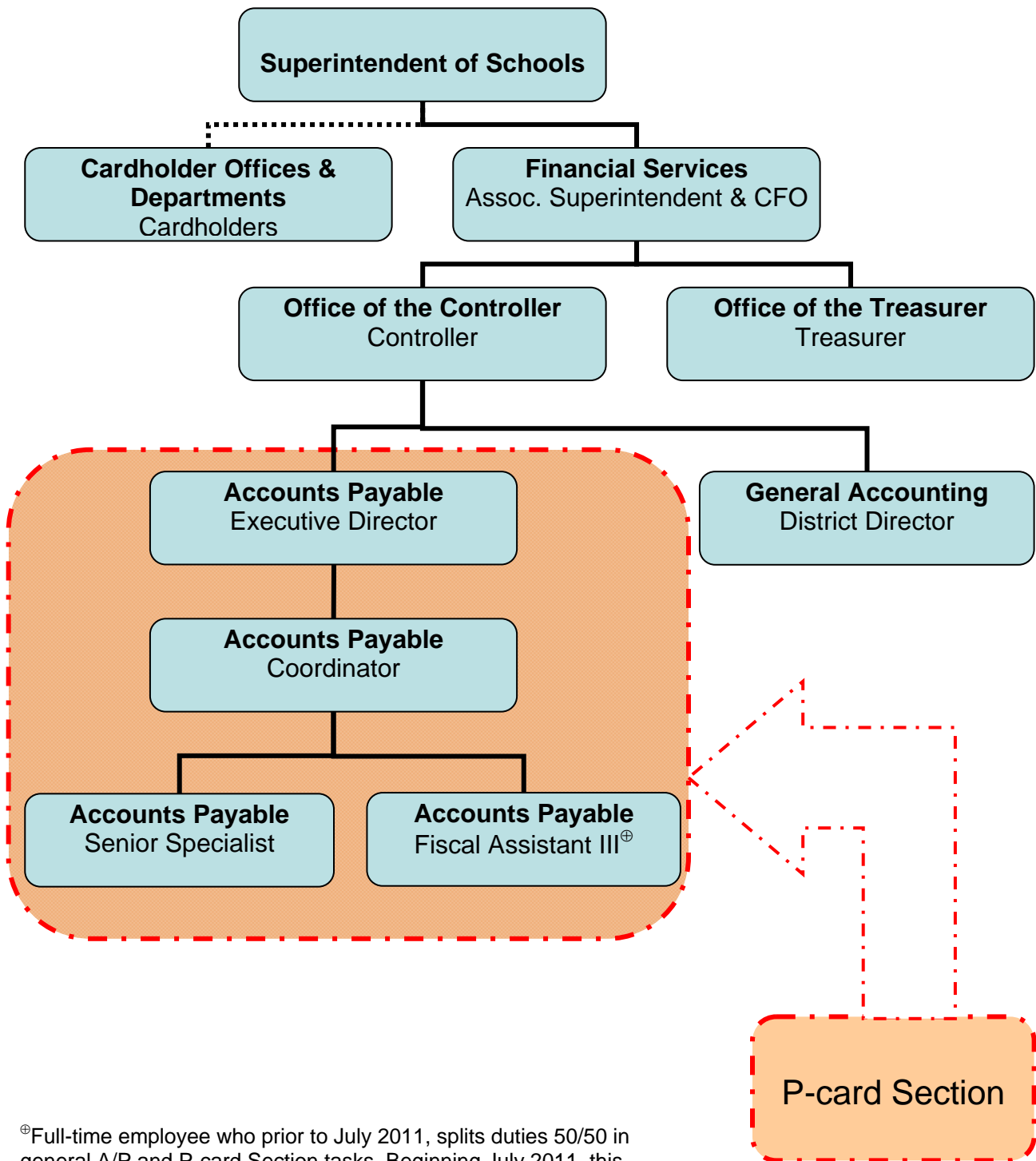
| SUMMARY OF P-CARD ACITIVITY July 1, 2011 – September 19, 2011 | | | | |
|------------------------------------------------------------------|-------------|---------------|-----------------------|---------------|
| Transaction Range | Count | Percent | Value | Percent |
| Credits/Refunds | 151 | 2.8% | \$ (50,334.23) | -2.4% |
| \$0.00 - \$10.00 | 104 | 1.9% | 582.80 | 0.0% |
| \$10.01 - \$50.00 | 793 | 14.7% | 23,428.48 | 1.1% |
| \$50.01 - \$100.00 | 788 | 14.6% | 58,655.86 | 2.8% |
| \$100.01 - \$250.00 | 1453 | 27.0% | 239,205.35 | 11.2% |
| \$250.01 - \$500.00 | 999 | 18.6% | 355,789.50 | 16.7% |
| \$500.01 - \$750.00 | 398 | 7.4% | 244,500.94 | 11.5% |
| \$750.01 - \$1000.00 | 242 | 4.5% | 212,954.26 | 10.0% |
| \$1000.01 - \$1500.00 | 194 | 3.6% | 238,960.75 | 11.2% |
| \$1500.01 - \$2000.00 | 77 | 1.4% | 132,839.95 | 6.3% |
| \$2000.01 - \$3000.00 | 80 | 1.5% | 200,349.76 | 9.4% |
| Greater than \$3000.00 | 108 | 2.0% | 472,451.18 | 22.2% |
| Total | 5387 | 100.0% | \$2,129,384.60 | 100.0% |

32%

49%

A similar analysis of the summary results for the 2½ months ended September 19, 2011, revealed a similar purchasing pattern as the previous 12 months. While 75% (4,033) of the transactions ranged between \$10.01 and \$500, they accounted for only 32% (\$677,079) of the dollars expended. Conversely, while transactions greater than \$1,000 represented only 9% (459) of the total transactions, they accounted for 49% (\$1,044,602) of the dollars expended.

PARTIAL ORGANIZATIONAL CHART



[Ⓢ]Full-time employee who prior to July 2011, splits duties 50/50 in general A/P and P-card Section tasks. Beginning July 2011, this employee has been assigned to the P-card Section 100%.

OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with the Audit Plan for the 2011-12 Fiscal Year, we performed an audit of the purchasing credit card operations for non-school site locations at M-DCPS. The objectives of the audit were to:

- determine if internal controls for the P-card Program are reasonable and provide assurance that significant errors or irregularities are prevented or detected on a timely basis and the propriety of purchases;
- determine if internal controls are in place to reasonably prevent purchasing card misuse or abuse;
- determine if adequate internal controls are in place for P-card deactivation upon cardholder termination of employment or return of card; and
- determine whether the program is being administered efficiently and effectively.

The scope of our audit encompassed only P-card operations for 113 non-school site locations and amounted to 156 P-card accounts during the 15-month period ended September 2011. We did not audit P-card activity at school sites. Those activities are subject to auditing, procedures on a selected basis, at the time of the schools' Internal Funds audit.

In performing our audit, we selected multiple samples using stratified sampling methodology with systematic selection. Both variable and attribute sampling were completed depending on the assertion or objective being tested.

We performed the following procedures to satisfy the audit objectives:

- Interviewed district staff.
- Reviewed the M-DCPS Purchasing Card Program Policies and Procedures Manual.
- Reviewed the Purchasing Card Agreements with Mellon Bank and JPMorgan.
- Obtained an understanding of the entire process related to the program.
- Recalculated revenue sharing incentives earned.
- Examined, on a sample basis, monthly P-card transactions.
- Reconciled records of active cards to master file for completeness.
- Reviewed cardholder's employment profile, including P-card training and termination information.
- Performed various other audit procedures as deemed necessary.

We conducted this performance audit in accordance with generally accepted Government Auditing Standards issued by the Comptroller General of the United States of America. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions, based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions, based on our audit objectives. This audit included an assessment of applicable internal controls and compliance with the requirements of policies, procedures, laws, regulations and rules to satisfy our audit objectives.

NOTEWORTHY ACCOMPLISHMENTS

A noted objective of the P-card Program is to improve efficiency in the procurement process by reducing the number of purchase orders processed, which by most accounts, tends to be more resource intensive. The District appears to be on its way toward achieving this objective, in that during the 15-month period included in our audit scope, more the 28,000 purchases (net of credit/refund transactions) were made for at non-school sites using the P-card. The majority of these purchases (79%) was \$500 or less.⁴ Heavy P-card user locations sampled were observed utilizing the P-card to purchase items under bid where possible.

The M-DCPS Purchasing Card Program Policies and Procedures Manual developed to provide guidance to cardholders is, in large measure, quite comprehensive and requires only minor enhancements. In addition, the recent effort put forth in training cardholders and appropriate staff, during the transition from the Mellon Bank cards to the JPMorgan Chase cards, was an accomplishment. Beginning in January 2012, over 1,100 cardholders and selected staff were trained over a four-month period in the JPMorgan card program.

The competitive Request for Proposal (RFP) process staff completed in contracting with JPMorgan Chase is a recognized best practice. Having rebate incentives as part of the Agreement allows the District to leverage its purchasing power. In addition, staff's execution of a direct payment option under the said Agreement should further benefit the District by increasing the value of cash incentives under the program.

Other recommended best practices, which contribute to good internal controls, were noted with the P-card Program. These include comprehensive control restrictions for single transactions, the number and aggregate amount for daily transactions, and restrictions on the types of vendor and merchant category codes at which the card may be used.⁵

⁴ *Supra*, pp. 7 and 8.

⁵ Government Finance Officers Association Best Practice, Purchasing Card Programs, February 2011.

FINDINGS AND RECOMMENDATIONS

1. LIMITED WRITTEN PROCEDURES FOR P-CARD SECTION ADMINISTRATION

The P-card Section is responsible for administering all phases of the P-card Program. This includes processing P-card account requests, coordinating the establishment of new accounts with the bank, maintaining on file all Cardholder Agreements, facilitating increases to cardholder's credit limits, cancelling P-card accounts upon employment termination of cardholders, temporarily lifting merchant blocks typically not permitted, authorizing purchases of items usually disallowed (e.g., clothing, gift cards), placing temporary hold on P-card accounts that do not comply with procedures as well as locking out the work location from accessing the Shopping Cart system, reviewing the monthly master statements of all P-card accounts and preparing the monthly pay request.

We found that the P-card Section has written procedures that mainly address the responsibilities of the cardholders, Work Location P-card Administrators and other work location support staff. However, there are few written procedures concerning the administration of the P-card Section and the department's operation.

The absence of written policies and procedures for the P-card Section operation may result in inconsistent management of P-card accounts. Performing tasks such as lifting merchant blocks, placing temporary hold on accounts, cancelling cards, authorizing disallowed items and other activity may be executed differently from cardholder to cardholder.

RECOMMENDATION

1.1 Develop a policy and procedures manual for M-DCPS P-card Section administration.

Responsible Department:

P - card Section (Accounts Payable)

Management Response: *An internal Policy and Procedures Manual for the M-DCPS P-Card Section has been developed. The manual describes the process steps involved in the administration of the P-Card Program as well as the roles and responsibilities of the office staff.*

2. REVIEW OF CARDHOLDER'S EMPLOYMENT STATUS

A change of employment status (e.g., termination, transfer, and leave of absence) should trigger a timely review of the cardholder employee status and possible cancellation of the P-card account to ensure that misuse will not occur. The Purchasing Card Program Policies & Procedures Manual specifies that the P-card Section is responsible for cancelling P-cards upon employment termination and the Work Location P-card Administrator is responsible for obtaining the P-card and notifying the P-card Section of any changes in the cardholder's status. According to the P-card Section, a report, "TERMINATED/ON-LEAVE EMPLOYEES WITH ISSUED CREDIT CARD", received from the Payroll department provides a list of terminated employees with P-cards and is used to ensure that P-cards are cancelled. Also, School Board agenda items are monitored for cardholders who are transferred to other locations. Effectively performing these tasks reduces the risk of unauthorized or fraudulent charges.

Of the 156 district P-card accounts reviewed, we observed:

- Four P-card accounts had purchases after the employee's termination or transfer date. Two of the P-card accounts consisted of purchases that were in progress at the time of the employee's termination and both employees were listed on the "TERMINATED/ON-LEAVE EMPLOYEES WITH ISSUED CREDIT CARD" report. The other two P-card accounts consisted of purchases made 1½ and 3½ months after one employee was terminated and the other transferred, respectively. The terminated employee was not listed on the "TERMINATED/ON-LEAVE EMPLOYEES WITH ISSUED CREDIT CARD" report. We verified the propriety of the purchases.
- Another P-card account was cancelled 10½ months after the employee was terminated. Our review disclosed no account activity on this card after the termination date. The employee was not listed on the "TERMINATED/ON-LEAVE EMPLOYEES WITH ISSUED CREDIT CARD" report.
- Another cardholder transferred to another location and had possession of the P-card at the time of our observation two months after the transfer. Our review disclosed no account activity on this card after the transfer date and the card was later returned to the P-card Section pursuant to our inquiry.
- As noted above the "TERMINATED/ON-LEAVE EMPLOYEES WITH ISSUED CREDIT CARD" omitted two employees terminated with P-cards.

The P-card Section was unable to explain how terminated employees with P-cards are identified as cardholders for purposes of including them in the report and how often the report is provided. According to the Payroll department, the report is no longer updated as of October 2011. They further stated that they were routinely provided with a list of cardholders from the P-card Section to enable them to identify terminated employees as cardholders. Based on these explanations, the process appears to be circular.

In February 2012, the administrator of the P-card Section requested that ITS develop a system to enable the District to electronically maintain a record of employees who are issued P-cards. The request also sought to allow the creation of a report listing cardholders whose employment profile had changed. A project planning and design meeting was held with ITS and P-card Section staff. Work on satisfying the request through a feature in SAP is in progress as of the date of this report.

RECOMMENDATIONS

- 2.1 Monitor ITS' progress in developing the application to enable the P-card Section to periodically generate a report containing cardholders who experienced certain changes in their employment status, such as termination, transfer, demotion, or extended leave; and ensure the completion of the project is achieved.**

Responsible Department:

P - card Section (Accounts Payable)

Management Response: *Accounts Payable is currently working with ITS to use a module in SAP (Objects on loan) to produce a report that will programmatically update changes of cardholders. All cardholders have been manually added to this SAP module as of June 11, 2012.*

- 2.2 Using the referenced generated report, periodically review cardholder's employment status to determine whether cardholders are still eligible to maintain their P-card account and follow up on any P-card activity observed after employee termination/transfer date.**

Responsible Department:

P - card Section (Accounts Payable)

Management Response: *Management concurs and while ITS develops a systematic report, Accounts Payable will manually monitor the status changes of cardholders on a weekly basis.*

3. REASONABLENESS OF P-CARD CREDIT LIMITS

Work Location P-card Administrators are responsible for determining the cardholders monthly, daily and specific purchase dollar limits up to the standard credit limit available to his/her location. We found that there is no annual review by the P-card Section of P-card use or credit limits to determine whether cardholders still need the P-card or whether the credit limit is appropriately set. Such a review might disclose instances of infrequent or non-use of the P-card, which could be an indication that the P-card might not be needed⁶. An entity's risk of unauthorized or fraudulent charges increases with the existence of cards that are not needed or used, as these cards could easily be misplaced or lost by the cardholder without his/her knowledge. A review might also disclose instances where a higher credit limit may be needed for some employees.

Of the 156 district P-card accounts we reviewed, we observed:

- Five P-cards with no purchases during the audit period (15 months) were reported by the Bankcard company as current, but not activated. When asked, one of the five cardholders indicated that her card could not be located and she subsequently reported the card as being lost to the P-card Section. Another cardholder had transferred to another location and still had possession of the P-card at the time of our observation 20 months after her transfer. Subsequent to our inquiry, the card was returned to the P-card Section. It is important to note that this latter instance occurred when two departments merged and the location designated on the P-card ceased to exist as a result of the merger.
- Three P-cards with no purchase activity during the audit period (15 months) were reported as current by the Bankcard company.

Our review of the monthly credit card statements of 24 cardholder's accounts sampled suggest that some credit limit adjustments may be needed. Credit limits appeared to have been misaligned with cardholder's spending habits. Credit limits should be aligned to an amount that more closely reflects spending habits of the cardholder, which may be beneficial to minimizing M-DCPS financial risk. Of the 24 P-cards accounts tested, we observed:

- Five P-cards had total annual purchases that were less than each card's monthly credit limit between \$1,000 and \$6,000⁷. The total number of transactions ranged between four (4) and 18.

⁶ As a general rule, Mellon Bank purged P-card accounts which have expired with zero balance and inactive four months.

⁷ Increase in credit limits occurred during the first half of the 2010-11 Fiscal Year. The limits were mainly increased to align them with the purchasing threshold established with the implementation of SAP. We based our analysis on the upper credit card limit.

- Six P-cards had total annual purchases that were less than twice the card's monthly credit limit between \$5,000 and \$12,000⁸. Included in this count are two cardholders whose employment terminated during the 2010-11 Fiscal Year, (February and April 2011, respectively). The total number of transactions ranged between 13 and 67.
- One P-card account exceeded its monthly credit limit in one instance and in five other instances was less than \$1,000 from exceeding its credit limit of \$350,000.

RECOMMENDATION

- 3.1 Annually assess cardholder's credit limits, identifying the possible need for adjustment based on P-card account use. The P-card Section should consider eliminating P-cards not used since the time of issuance or used limitedly; however, these decisions should be made with consultation and agreement by the Work Location P-card Administrator.**

Responsible Department:

P-card Section (Accounts Payable)

Management Response: *Schools and departments are provided with a purchasing credit card to facilitate the purchase of small dollar items. The District's Policy since November 2010 requires all purchases less than \$3,000.00 to be made via the P-Card. Limits are established based on whether the worksite is an Elementary, Middle, High School, Vocational or a Department. Accounts Payable will review on an annual basis cardholders usage and discuss with worksite administrator limits that are more appropriate with their usage.*

⁸ *id*

4. INTERNAL CONTROLS OVER P-CARD TRANSACTIONS

As part of the internal controls established by the P-card Section, all cardholders and Work Location Purchasing Card Administrators, at the time of the P-card application process, must acknowledge an understanding of the Purchasing Card Program. The cardholder and Work Location P-card Administrator are required to sign a document that states:

"I will follow the established procedures for using the Purchasing Card.... I have obtained a copy of the Purchasing Card Policies and Procedures Manual and understand the requirements for using the Purchasing Card Program."

According to the manual, the Work Location P-card Administrator for each work location is responsible for the overall management of the location's program.

According to staff from the P-card Section, training cardholders, Work Location P-card Administrators and individuals responsible for the reconciliation process on proper use of the card, monthly reconciliations and other P-card policies, prior to or after the initial issuance of the P-card is desired. However, due to the district's priority placed on the implementation of SAP and the redirection of staff time towards that implementation, P-card training was limited. Also, there is no routine monitoring or review of P-card activity by the P-card Section to identify potential weakness in the P-card program.

For a sample of 1,808 P-card transactions amounting to \$572,480 for purchases between July 1, 2010 and September 19, 2011, we found that there was general compliance with some of the policies and procedures set forth in the P-card manual, except as noted below. The noted instances of non-compliance are serious weaknesses in internal control, especially when occurring in tandem and increase the risk of unauthorized or fraudulent charges occurring undetected.

- In 114 instances, the Purchasing Card Program Purchase Authorization form (Form 5707) was dated after either the invoice date or P-card transaction date. The manual states that all purchases must be approved (pre-purchase approval), prior to making the purchases, using the Purchasing Card Program Purchase Authorization form.
- In 179 instances, the Purchasing Card Program Purchase Authorization form (Form 5707) was not complete or not properly completed. This includes authorization forms that were not signed; signed by someone other than the Work Location Purchasing Card Administrator or his/her designee; not dated; and forms that did not list the items purchased.

- In 21 instances, there were no invoices maintained for the items purchased; therefore, we could not determine what was purchased. Proper documentation of purchases is a preventive control which reduces the risk of improper payments, including invalid transactions, duplicate payments, and split purchases.
- In 313 instances, there were photocopies and faxed copies of invoices, estimate, quotes, packing lists and order sheets, instead of original invoices to support the purchases.
- In 440 instances, no acknowledgement of receipt of goods/services was indicated. Absent such acknowledgement, there is no assurance that goods or services ordered and paid for were received or performed to the cardholder's satisfaction.
- In 72 instances, the items purchased were not allowed using the P-card.
- One location had not processed three months of P-card statements and reconciliations at the time of our observation. The reconciliations and supporting documentation had not been reviewed, signed by the Work Location Purchasing Card Administrator, or submitted to the P-card Section. Not reviewing and reconciling documents on a timely basis can result in transactions needing research not being resolved in a timely manner. According to the P-card manual, P-card accounts must be reconciled on a monthly basis and a journal voucher created in SAP within 10 days of receipt of the monthly P-card statement. There was no evidence of the P-card Section notifying the location of the past due reconciliations for the P-card account.

To determine the extent of training received by cardholders, we sampled another 50 cardholder's accounts with activity during the audit period. We found P-card training documentation on file at the P-card Section or verified through ITS for 27 cardholders. Documentation primarily consisted of training dates noted on the cardholder's application on file, ITS training rosters, and a few training certificates on file. Of the remaining 23 cardholders:

- 10 cardholders stated they had attended training, however, there was no documented evidence to support their attendance;
- six cardholders stated they had not attended training;
- three cardholders were no longer employed by M-DCPS; and
- four cardholders did not respond to our inquiry

We acknowledge that because some of the cardholder accounts were established several years ago, this may have contributed to the lack of documentation on file. Information provided by the P-card Section identifying cardholders as either attending or not attending P-card training did not always agree with the documentation on file or with

ITS training rosters. According to the P-card Section, cardholders received refresher training beginning January 2012 when transitioning from Mellon Bank to JP Morgan Chase credit cards.

RECOMMENDATIONS

- 4.1** Considering the above conditions and to promote proper spending and awareness of P-card policy, require training for all new cardholders, approving administrators and individual responsible for the reconciliation. Once initial training is received all cardholders should attend refresher training every two years. A certification of completed training should be documented and kept on file at the P-card Section.

Responsible Department: P-card Section (Accounts Payable)

Management Response: *Management concurs. P-Card training was suspended during the Districts' SAP implementation. With the transitioning from Mellon Bank to JP Morgan Chase, all card holders were required to attend training at which time they were given their new cards. Accounts Payable has worked with ITS to schedule training classes through June 2013. New cards that are ordered will be given to the cardholder at the class. Accounts Payable will maintain all sign-in sheets as part of the documentation process.*

- 4.2** Develop a checklist that includes P-card procedures considered essential internal controls that target potential abuse. Routinely review P-card activity and verify compliance with the P-card procedures (checklist).

Responsible Department: P-card Section (Accounts Payable)

Management Response: *A Policy and Procedures Manual describing the processes a school or department should follow when using the P-Card has been in place since the inception of the program. This manual has been updated to capture new processes resulting from the implementation of SAP and the new bank process. The manual describes the documentation that should be maintained at the worksite for audit purposes. Accounts Payable is not able to perform the audit function and will rely on the Office of Management and Compliance Audits, Internal Audits, to ensure that worksites are complying with the District's established Policies.*

5. P-CARD RECONCILIATION AND POSTING DELAYS

The P-card payment process begins with receipt of the monthly P-card billing statement. Each Work Location P-card Administrator receives a monthly P-card statement and the P-card Section receives a monthly master statement for all M-DCPS P-card accounts. Generally, there are three levels of approval in the payment process: (1) Work Location P-card Administrator; (2) P-card Section; and (3) Controller's Office. The first step involves the Work Location P-card Administrator or designee to reconcile the statement charges to receipts/invoices, authorization forms, and other supporting documentation. The reconciliation is submitted to the P-card Section via a journal voucher and includes the scanned copy of the reconciliation worksheet and the monthly P-card statement. The second step requires the P-card Section to review the reconciliation and journal vouchers for completeness and accuracy and ensure that the journal voucher agrees with the P-card statement. The third and final step requires review and approval of the reconciliation by the Controller's Office, and the posting of the voucher to the general ledger. Timely reconciliation of the P-card activity and approval of the reconciliation enhances an entity's ability to more readily identify errors and irregularities, and to minimize potential losses.

We reviewed the payment process of 30 P-cards over two billing cycles (60 reconciliations) and found the following:

- 12 out of 60 reconciliations (20%) were not timely submitted by the cardholders. Delays ranged between 27 and 178 days. There was only one documented instance noted where the P-card Section contacted the cardholder regarding the delay.
- 48 out of 60 reconciliations (80%) were not timely processed by the P-card Section. The time elapsed between the receipt and the approval of the reconciliation ranged between 36 and 148 days.

| Test of 60 Reconciliation Reports | | |
|------------------------------------------------|-----------|-----------|
| Activity | Count (%) | Days Late |
| Reconciliation submitted late by locations | 12 (20%) | 27 - 178 |
| Reconciliation approved late by P-card Section | 48 (80%) | 36 - 148 |

During the 2010-11 Fiscal Year, a key member of the P-card Section was absent for authorized reasons, for a considerable period of time. This may have contributed to the delay in the reconciliation approval process. In addition, as the P-card Section staff updated its working spreadsheet, in which the reconciliation-related work is maintained, they deleted certain information. Consequently, the history was lost, which made it impossible to determine the extent of follow-up done regarding late reconciliation reports.

RECOMMENDATIONS

- 5.1 Consider blocking P-card accounts of cardholders that have not submitted the monthly reconciliation after a predetermined grace period.**

Responsible Department: P-card Section (Accounts Payable)

Management Response: *Management concurs and has established a process of blocking P-Card accounts of cardholders that have not submitted the monthly reconciliation after 45 days of the statement date.*

- 5.2 Establish a timeline for reviewing and approving submitted reconciliations for the P-card Section.**

Responsible Department: P-card Section (Accounts Payable)

Management Response: *Management concurs. Accounts Payable is working with ITS to implement a P-Card Module which streamlines the reconciliation process by utilizing data provided by the bank and through workflow allow the worksites to reconcile and approve on a weekly basis rather than a monthly basis.*

6. PAYMENTS TO BANKCARD COMPANY NOT TIMELY

According to M-DCPS agreement with the bankcard (bank) company, the bank will furnish to the P-card Section monthly master statements reflecting all transactions posted to all individual accounts. The P-card Section is responsible for receiving and reviewing the monthly master statement and requesting an ACH Transfer for payment by the payment due date. The ACH Transfer requires the signatures of administrators from Accounts Payable and the Controllers office prior to submitting the request to the Treasurer's office for payment.

We reviewed 16 monthly master statements and found late payment in three instances.

- The statement dated January 10, 2011, and due on February 7, 2011, was paid on February 17, 2011. A late payment charge of \$7,500 was assessed and subsequently reversed on the following statement at the request of staff. According to the P-card Section the statement was received late, which resulted in no "trigger" set off to pay the bankcard company on the due date.
- The statement dated August 10, 2011, and due on September 7, 2011, was paid on September 12, 2011. No late payment charge was assessed.
- The statement dated September 12, 2011, and due on October 10, 2011, was paid on October 11, 2011. No late payment charge was assessed.

| Schedule of Late Payments | | | |
|---------------------------|--------------------|----------------|-----------|
| Statement Date | Statement Due Date | Date Paid | Days Late |
| Jan. 10, 2011 | Feb. 7, 2011 | Feb. 17, 2011 | 10 |
| Aug. 10, 2011 | Sept. 7, 2011 | Sept. 12, 2011 | 5 |
| Sept. 12, 2011 | Oct. 10, 2011 | Oct. 11, 2011 | 1 |

As a general rule, payment history typically influences creditworthiness (rating) and cost of credit. Paying late negatively impacts these two areas.

Recently, the P-card Section changed the P-card provider and authorized the new bankcard company to make automatic monthly payments six days before the payment due date.

RECOMMENDATION

- 6.1 The action taken by the P-card Section with the new bankcard company, as noted above, should ensure timely payments. Ensure that the automatic bill**

payment agreement remains in force as long as the terms are financially beneficial to the District.

Responsible Department:

P-card Section (Accounts Payable)

Management Response: *With the implementation of the P-Card process with JP Morgan, the District has authorized JP Morgan to automatically Debit our account to ensure timeliness of payments.*

7. INCOMPATIBLE DUTIES ARE PERFORMED BY SAME INDIVIDUAL

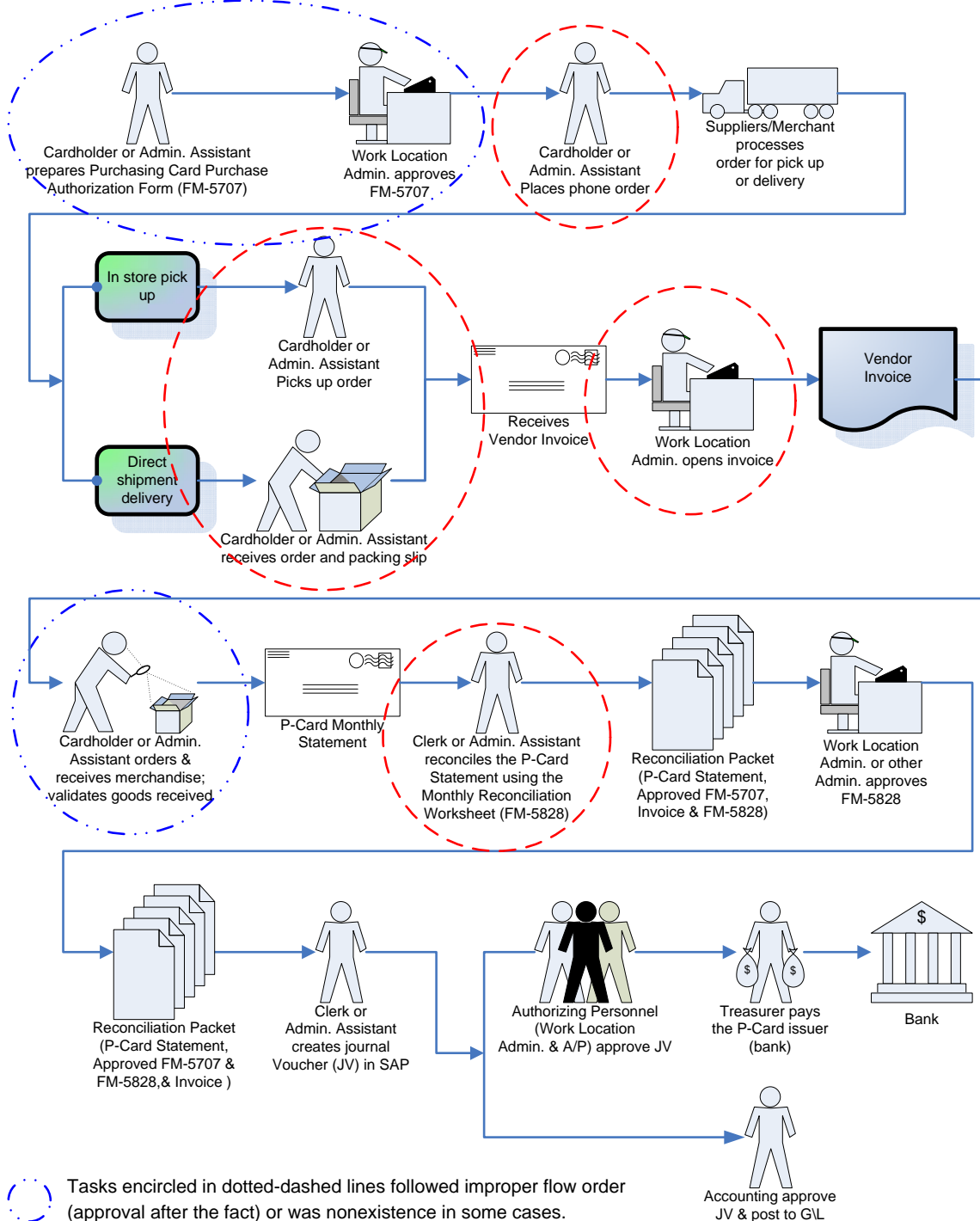
Basic internal controls include proper segregation of duties. Generally, proper segregation provides that no one person perform all aspects of the purchasing process or any transaction cycle. A single individual should not initiate an order, authorize the purchase, make the purchase, receive the items purchased, process the payment and reconcile the monthly statement. These activities should be performed by separate individuals.

- A sample of 24 P-cards at non-school site locations tested disclosed a conflict of duties in 20 of the P-card accounts. In these cases, the same employee dominated the P-card purchasing process by ordering the merchandise, physically receiving the item, preparing and in some cases approving the Purchasing Card Purchase Authorization Form (FM-5707), receiving vendor invoice and monthly credit card statement, and reconciling P-card purchases to the monthly credit card statement.
- In the P-card Section, the employee identified as the Second Program Administrator processes new P-card applications. This includes establishing new accounts with the bank, and receiving and distributing new cards.

The following flow diagram depicts a typical P-card process flow as designed to provide adequate segregation of duties within the context of M-DCPS' P-card Program. The diagram also depicts control activities that were: (1) improperly segregated, and (2) either out of proper sequence (e.g., authorization for purchase was obtained post factum) or non-existence (i.e., no indication that merchandise was received).

We are aware that it is infeasible for some departments to segregate all duties, due to staffing limitations. Nevertheless, as an alternative, certain key functions should be separated regardless of staffing limitations. This will strengthen internal control and reduce the risk of fraud, absent collusion, going undetected during the normal course of business.

Typical P-Card Purchasing Process Flow



RECOMMENDATIONS

- 7.1** We recommend that certain control activities, such as segregation of duties, verification of receipt of goods or services, proper and timely reconciliation, be amplified in the P-card user Manual and P-card training.

Responsible Department: P-card Section (Accounts Payable)

Management Response: *The Department agrees to revise the Policies and Procedures Manual to include a section pertaining to the need for segregation of duties and verification of receipt of goods or services, preferably by independent verification within the location.*

- 7.2** We recommend that new or renewed cards be received by the First Program Administrator (someone not establishing the account), who should then verify that each P-card received agrees with employee's current standing with M-DCPS.

Responsible Department: P-card Section (Accounts Payable)

Management Response: *Management concurs with segregation of duties for this function.*

MANAGEMENT'S RESPONSE

MEMORANDUM

RHH:071
June 18, 2012
305-995-1225

TO: Mr. Jose F. Montes de Oca, Chief Auditor
Office of Management and Compliance Audits

FROM: Richard H. Hinds, Associate Superintendent and Chief Financial Officer
Financial Services *RHH*

BY: Connie Pou, Controller
Office of the Controller *CP*

**SUBJECT: RESPONSE TO THE INTERNAL AUDIT – INTERNAL CONTROLS
OVER THE PURCHASING CREDIT CARD PROGRAM (P-CARD)**

Following are the responses to the above mentioned audit report.

1.1 Develop a policy and procedures manual for M-DCPS P-Card Section administration.

Management Response:

An internal Policy and Procedures Manual for the M-DCPS P-Card Section has been developed. The manual describes the process steps involved in the administration of the P-Card Program as well as the roles and responsibilities of the office staff.

2.1 Monitor ITS' progress in developing the application to enable the P-Card Section to periodically generate a report containing cardholders who experienced certain changes in their employment status, such as termination, transfer, demotion, or extended leave; and ensure the completion of the project is achieved.

Management Response:

Accounts Payable is currently working with ITS to use a module in SAP (Objects on loan) to produce a report that will programmatically update changes of cardholders. All cardholders have been manually added to this SAP module as of June 11, 2012.

- 2.2 Using the referenced generated report, periodically review cardholder's employment status to determine whether cardholders are still eligible to maintain their P-Card account and follow up on any P-Card activity observed after employee termination/transfer date.**

Management Response:

Management concurs and while ITS develops a systematic report, Accounts Payable will manually monitor the status changes of cardholders on a weekly basis.

- 3.1 Annually assess P-Cardholder's credit limits, identifying the possible need for adjustment based on P-Card account use. The P-Card Section should consider eliminating P-Cards not used since the time of issuance or used limitedly, however, these decisions should be made with consultation and agreement by the Work Location P-Card Administrator.**

Management Response:

Schools and departments are provided with a purchasing credit card to facilitate the purchase of small dollar items. The District's Policy since November 2010 requires all purchases less than \$3,000.00 to be made via the P-Card. Limits are established based on whether the worksite is an Elementary, Middle, High School, Vocational or a Department. Accounts Payable will review on an annual basis cardholders usage and discuss with worksite administrator limits that are more appropriate with their usage.

- 4.1 Considering the above conditions and to promote proper spending and awareness of P-Card policy, require training for all new cardholders, approving administrators and individual responsible for the reconciliation. Once initial training is received all cardholders should attend refresher training every two years. A certification of completed training should be documented and kept on file at the P-Card section.**

Management Response:

Management concurs. P-Card training was suspended during the Districts' SAP implementation. With the transitioning from Mellon Bank to JP Morgan Chase, all card holders were required to attend training at which time they were given their new cards. Accounts Payable has worked with ITS to schedule training classes through June 2013. New cards that are ordered will be given to the cardholder at the class. Accounts Payable will maintain all sign-in sheets as part of the documentation process.

4.2 Develop a checklist that includes P-Card procedures considered essential internal controls that target potential abuse. Routinely review P-Card activity and verify compliance with the P-Card procedures (checklist).

Management Response:

A Policy and Procedures Manual describing the processes a school or department should follow when using the P-Card has been in place since the inception of the program. This manual has been updated to capture new processes resulting from the implementation of SAP and the new bank process. The manual describes the documentation that should be maintained at the worksite for audit purposes. Accounts Payable is not able to perform the audit function and will rely on the Office of Management and Compliance Audits, Internal Audits, to ensure that worksites are complying with the District's established Policies.

5.1 Consider blocking P-Card accounts of cardholders that have not submitted the monthly reconciliation after a predetermined grace period.

Management Response:

Management concurs and has established a process of blocking P-Card accounts of cardholders that have not submitted the monthly reconciliation after 45 days of the statement date.

5.2 Establish a timeline for reviewing and approving submitted reconciliations for the P-Card Section.

Management Response:

Management concurs. Accounts Payable is working with ITS to implement a P-Card Module which streamlines the reconciliation process by utilizing data provided by the bank and through workflow allow the worksites to reconcile and approve on a weekly basis rather than a monthly basis.

- 6.1 The action taken by the P-Card Section with the new bankcard company, as noted above, should ensure timely payments. Ensure that the automatic bill payment agreement remains in force as long as the terms are financially beneficial to the District.**

Management Response:

With the implementation of the P-Card process with JP Morgan, the District has authorized JP Morgan to automatically Debit our account to ensure timeliness of payments.

- 7.1 We recommend that certain control activities, such as segregation of duties, verification of receipt of goods or services, proper and timely reconciliation, be amplified in the P-Card User Manual and P-Card training.**

Management Response:

The Department agrees to revise the Policies and Procedures Manual to include a section pertaining to the need for segregation of duties and verification of receipt of goods or services, preferably by independent verification within the location.

- 7.2 We recommend that new or renewed cards be received by the First Program Administrator (someone not establishing the account) who should then verify that each P-Card received agrees with employee's current standing with M-DCPS.**

Management Response:

Management concurs with segregation of duties for this function.

MIAMI-DADE COUNTY PUBLIC SCHOOLS ANTI-DISCRIMINATION POLICY

Federal and State Laws

The School Board of Miami-Dade County, Florida adheres to a policy of nondiscrimination in employment and educational programs/activities and strives affirmatively to provide equal opportunity for all as required by:

Title VI of the Civil Rights Act of 1964 - prohibits discrimination on the basis of race, color, religion, or national origin.

Title VII of the Civil Rights Act of 1964 as amended - prohibits discrimination in employment on the basis of race, color, religion, gender, or national origin.

Title IX of the Education Amendments of 1972 - prohibits discrimination on the basis of gender.

Age Discrimination in Employment Act of 1967 (ADEA) as amended - prohibits discrimination on the basis of age with respect to individuals who are at least 40.

The Equal Pay Act of 1963 as amended - prohibits gender discrimination in payment of wages to women and men performing substantially equal work in the same establishment.

Section 504 of the Rehabilitation Act of 1973 - prohibits discrimination against the disabled.

Americans with Disabilities Act of 1990 (ADA) - prohibits discrimination against individuals with disabilities in employment, public service, public accommodations and telecommunications.

The Family and Medical Leave Act of 1993 (FMLA) - requires covered employers to provide up to 12 weeks of unpaid, job-protected leave to “eligible” employees for certain family and medical reasons.

The Pregnancy Discrimination Act of 1978 - prohibits discrimination in employment on the basis of pregnancy, childbirth, or related medical conditions.

Florida Educational Equity Act (FEEA) - prohibits discrimination on the basis of race, gender, national origin, marital status, or handicap against a student or employee.

Florida Civil Rights Act of 1992 - secures for all individuals within the state freedom from discrimination because of race, color, religion, sex, national origin, age, handicap, or marital status.

Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA) - Prohibits discrimination against employees or applicants because of genetic information.

Veterans are provided re-employment rights in accordance with P.L. 93-508 (Federal Law) and Section 205.07 (Florida Statutes), which stipulate categorical preferences for employment.

In Addition:

School Board Policies 1362, 3362, 4362, and 5517 - Prohibit harassment and/or discrimination against students, employees, or applicants on the basis of sex, race, color, ethnic or national origin, religion, marital status, disability, genetic information, age, political beliefs, sexual orientation, gender, gender identification, social and family background, linguistic preference, pregnancy, and any other legally prohibited basis. Retaliation for engaging in a protected activity is also prohibited.

Revised: (07-11)

INTERNAL AUDIT REPORT

Internal Controls Over M-DCPS Purchasing Card Program (P-card) for Non-School Site Locations



MIAMI-DADE COUNTY PUBLIC SCHOOLS
Office of Management and Compliance Audits
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