DIVISON OF INTERNAL AUDITING

AUDIT OF PURCHASING CARD (P CARD) PROGRAM

REPORT NO 25A-01

November 4, 2026

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COVER LETTER

The Honorable
Gwen Knight
Clerk of Circuit Court and Comptroller
Clerk of Courts • County Comptroller • Auditor • Treasurer • Recorder
Division of Internal Auditing

November 4, 2026

The Honorable Gwen Knight
Clerk of the Circuit Court and Comptroller
301 S. Monroe Street, #100
Tallahassee, Florida 32301

Subject: Audit of the BoCC and Clerk Purchasing Card (P Card) Program, Audit Report No. 25A-01

Dear Clerk Knight:

The Division of Internal Audit (IA) is pleased to present the internal audit report for the Audit of the Leon County Board of County Commissioners (BoCC) and Leon County Clerk of the Circuit Court and Comptroller (Clerk) Purchasing Card (P Card) Program. This audit examined the respective BoCC and Clerk P Card and Purchasing policies and applicable laws; the State of Florida, Department of Management Services (DMS), State Term Contract (STC) NO. 84-12150-15-01; Exhibit F *Eligible User Agreement* (BoCC and Clerk Contract No. c-16-010); as well as performed Analytical Reviews of cumulative P Card vendors transaction totals recorded by account codes for fiscal year (FY) 25. IA performed a Test of Transaction Controls, on a sampled basis, to test P Cardholder compliance for P Card transactions that occurred in FY 25 and FY 26, and confirmed physical existence of issued P Cards during FY 26. The Test of Transaction Controls

tested the documented internal controls processes of the P Card Program and reviewed monitoring procedures. Additionally, in the review of contract terms, IA tested the monitoring of the SSAE 18 / SOC 1 Audit Report of the P Card vendor to assess if BoCC and Clerk data with the P Card vendor networks is secure.

The review was conducted in accordance with the Global Internal Audit Standards ("The Redbook"), issued by The Institute of Internal Auditors (IIA) as part of The International Professional Practices Framework (IPPF).

The objective was to assess the adequacy of policy and procedural controls, efficiencies, effectiveness, and compliance of the BoCC P Card Program and the Clerk P Card Program, in order to make assessments of the governance, risk management, and control processes in monitoring and other oversight of the BoCC P Card Program and the Clerk P Card Program used by various BoCC and Clerk Departments/Divisions. This audit was selected for inclusion in accordance with the FY 2025-2026 Annual Audit Plan.

Based on the work performed by IA, the overall conclusion is that the controls within the P Card Program are generally operating as intended but can be strengthened by addressing the issues outlined in this report. Our recommendations are designed to help improve operational efficiency and effectiveness, safeguard BoCC and Clerk funds to ensure the P Card Program is being used for its intended purpose, and mitigate the risks identified.

This report contains seven (7) results. Six (6) results were noted when performing Analytical Review procedures and one (1) result with various opportunities for improvements was noted when performing the Test of Transactions Controls for a sample of P Card transactions measured against specific criteria. These results are summarized in the Summary Section of the report. These results include controls that are working, as well as some processes that have opportunities for improvement. More detailed information for each of the summarized results is provided in the **Conclusions and Recommendations** section of the report.

The disposition of these results and the implementation of the corrective actions is the responsibility of management. In accordance with the IIA standards, IA will follow up on the status of these recommendations to ensure timely and effective resolution. As noted in this report, the BoCC and Clerk staff were very proactive with addressing any audit suggestions when addressed with them during the audit and began implementation of

some corrective actions when they were information of results as the audit was ongoing. IA have noted those corrections in the report as well to recognize their initiatives.

IA wishes to thank the Departments/Divisions selected for review for their cooperation and the assistance provided during this engagement.

Please let me know if you have any questions regarding the contents of this report.



Sincerely,

Kimberly S. Ferree, CPA, CIGI
Director Internal Auditing
Division of Internal Audit

RECOGNITION

This audit and its review was:
Performed by Robert Meadows, CIGA, Senior Internal Auditor.
Contributed on Review by Dasha Copeland, Internal Auditor, FCCM.
Supervised by Kimberly S. Ferree, CPA, CIGI, Director of Internal Audit.

The Division of Internal Auditing (IA) wants to recognize the following Clerk and BoCC staff who assisted with this audit. Their dedication and professionalism as well as their desire and willingness to continually improve processes and operations is a testament to their dedication to the citizens of Leon County and safeguarding the public trust.

IA also wants to thank the senior leadership of both the Clerk's and BoCC's organizations, Clerk Knight, the Board of County Commissioners, and County Administrator Vincent Long for their commitment to integrity and ethical values and leading by example to demonstrate the organization's values and philosophy to set the tone at the top and throughout the organization. Their support of audit projects with unfettered access assists with the continual improvement of processes, controls, written policy and/or procedure development to align with the organization's goals and objectives and creates the opportunities for increased effectiveness and efficiencies.

Clerk of the Circuit Court & Comptroller (Clerk)

The Honorable Gwen Knight, Clerk of the Circuit Court & Comptroller

Senior Management and Staff – Clerk of the Circuit Court & Comptroller:

Finance Department

Thomas Kauffman, Chief Finance Officer, (CFO)

Timothy A. Shopmyer, CPA, Assistant Finance Director

Senior Management and Staff – Clerk of the Circuit Court & Comptroller (continued):

Finance Department

Kimberly Wilder, former Finance Director*

Travis Stephens, former Assistant Finance Director*

Nathan Lankford, former General Accounting Manager*

Danielle Halon, General Accounting Manager

Tomeka Truesdell, Accountant III

Jessie Dunn, Financial Accountant

*employed during the period the audit was being performed and responded to audit inquiries.

Purchasing and P Card Reconciler

Chris Henderson, Support Services Specialist

Patti Graham, Supervisor, Evidence & Records Management

Board of County Commissioners (BoCC)

Board Members:

District 1 – Commissioner Bill Proctor

District 2 – Commissioner Christian Caban, Chairman

District 3 – Commissioner Rick Minor

District 4 – Commissioner Brian Welsh,

District 5 – Commissioner David O'Keefe, Vice-Chairman

At-Large – Commissioner Nick Maddox

At-Large – Commissioner Carolyn D. Cummings

Senior Management and Staff – Leon County BoCC:

Vincent S. Long, County Administrator

Mathieu Cavell, Director Community Relations, Resilience, and Innovation

Nawfal Ezzagaghi, Assistant County Administrator

Shington Lamy, Assistant County Administrator

Ken Morris, Assistant County Administrator

Candice Wilson, Director of Human Resources

Purchasing Division

Melanie Hooley, Director of Purchasing

Note: In addition to the County Commission, County Administration, and Human Resources, the following Departments/Divisions were selected for inclusion in the audit for testing of the BoCC's P Card Program in accordance with the approved FY 2025-2026 Annual Audit Plan which included 25 selectable Departments/Divisions, of which 19 were selected, resulting in a 76 percent selection rate. Although specific results of the audit may not pertain directly to each of the Departments/Divisions mentioned, a copy of the report is provided to all of them to assist with communication and sharing of information for consideration of how the P Card Program is operating overall and to possibly assist with compliance, monitoring oversight, process improvements and strengthening controls over the P Card Program entity wide. For the Departments/Divisions below the senior manager is listed for recognition and our appreciation for their assistance when conducting the audit. However, many of their staff (too numerous to list) also assisted and IA wishes to thank them as well for their participation and assistance on this project.

Senior Management and Staff – Leon County BoCC (continued):

Emergency Medical Services

Animal Control

Chad Abrams, Chief, Leon County Emergency Medical Services

Solid Waste Management

Parks and Recreation

Facilities Management

Maggie Theriot, Director, Office of Resource Stewardship

Public Works

Engineering Services Division

Brent Pell, Director of Public Works

Health and Human Services

Housing Services

Abigail Thomas, Director of the Office of Human Services and Community Partnerships

Management Information Systems

Geographical Information Systems

Michelle Taylor, Chief Information Officer

Tourism

Kerri Post, CDME, Director of Tourism

Office of Library Services

Pamela Monroe, Director, Library Services

Building Plans Review and Inspection

Scott Brockmeier, Development Support and Environment Management (DSEM), Director

Emergency Management

Kevin Peters, Emergency Management Director

Office of Management and Budget (OMB)

Roshaunda Bradley, Director of OMB

BACKGROUND

Purpose:

The Board of County Commissioners (BoCC) and the Clerk of the Circuit Court & Comptroller (Clerk) entities have both implemented a Purchasing Card Program (P Card Program). The P Card Program is intended to allow for the purchase of small dollar goods and services in lieu of using the other existing procurement methods: Purchase Order (BoCC and Clerk), Direct Payment (BoCC and Clerk), and petty cash (Clerk). The small purchase thresholds are established by policy. The P Card Program is authorized for the payment of vendor invoices where allowed by administrative procedures and should assist in providing county citizens with BoCC or Clerk services in a more efficient and cost-effective manner.

The BoCC's Leon County Government, Purchasing Policy No. 96-1, Section 4. A. 61., states "Small Purchases" means the procurement of commodities or services with a value within the thresholds set for this category without the requirement of quotes, bides, or public notice under procedures established by the Purchasing Division." The thresholds referred to in the 'Small Purchases" definition are provided in Leon County Government, Purchasing Policy No. 96-1, Section 6, Purchasing Process Thresholds are noted below.

Procurement Method	**Threshold**
Small Purchase Procurements (Section 6.01)	
Tangible Property/Controlled Asset	$1 to $1,000
Consumables	$1 to $3,500
Warehouse Operations (Section 6.01.1)	$1 to $7,000

Further, Leon County Government, Purchasing Policy No. 96-1, Section 6.01 states "Small purchases should be procured using a Purchasing Card (P Card) if the purchase is allowable under Leon County Purchasing Card Policy No. 00.07."

Leon County Clerk of Courts, Finance Department, Operating Policy and Procedure Manual, Section 14-2A, Section I. C. 24., defines "Small Dollar Purchases" as transactions for goods or services that are less than $10,000.

The P Card Program provides for a convenient means for BoCC and Clerk employees to make purchases. The electronic payment function allows P Cardholders to make small routine purchases directly from vendors, eliminating the need for purchase orders. The process provides for quicker service, greater flexibility in purchasing, and faster payments to vendors. When using the P Card as a vehicle for making purchases, all other BoCC or Clerk purchasing rules must be followed. The P Card Program is monitored throughout the purchasing and payment process at different levels of authority, within the P Cardholder Departments/Divisions as well as by the Clerk's Finance Office, when verifying the bank transactions to the supporting receipts and other documentation in the voucher package.

The P Card is a restricted use, non-revolving credit card issued to BoCC and Clerk employees for official business use only. Official business use are purchases of necessary merchandise for the BoCC or Clerk entity's use. An employee P Cardholder is designated and authorized by the BoCC or Clerk to be the sole user of an assigned P Card to make purchases, within preset limits, on behalf of the BoCC or Clerk.

Contracts:

State Term Contract (STC): The State of Florida, Department of Management Services (Department or DMS) entered into a State Term Contract (Contract or STC) No. 84121500-15-01 with Bank of America (also referred to in this report as BoA or Contractor or P Card vendor) on January 5, 2016, for Purchasing Card Services. The initial STC contract term was for a period of five (5) years that began as of the last signatory date and ended January 4, 2021. The initial Contract had a renewal option that allows the contract to be renewed upon written agreement for another five (5) year period.

The DMS Contract was renewed several times as follows: By Amendment No. 5, amendment effective January 5, 2021, that renewed the original contract for a period of thirty (30) days making the expiration of February 3. 2021; By Amendment No 6, amendment effective February 4, 2021, that renewed the original contract for a period of sixty (60) days making the expiration date April 5, 2021; By Amendment No 7, amendment

effective April 6, 2021, that renewed the original contract for a period of five (5) years from the original contract date of January 4, 2021, making the expiration date January 4, 2026. The renewals were subject to the same terms and conditions as the original Contract. The 5-year renewal of the contract expired on January 4, 2026. The original contract was amended again by Amendment No. 9 to provide for a six (6) month contract extension making the new expiration date of July 4, 2026; another six (6) month contract extension was made by Amendment No. 10 making the new contract extension date of January 4, 2027.

State Term Contracts (are mandatory for use by state agencies and available for use by eligible users. The State of Florida, DMS, has agreed that State Agencies and local government entities in the State of Florida (each an "Eligible User") may utilize the State of Florida ("Purchase Card Program") as the basis for establishing a Purchase Card Program with an Eligible User.

Contract number C-106-010: The BoCC and the Clerk entities entered into the *Eligible User Agreement* on September 15, 2016. This *Eligible User Agreement* is referred to as form "Exhibit F" in the State's Purchasing Office STC No. 84121500-15-01 that was issued by the State of Florida on January 5, 2016, For Purchasing Card Services.

The signed Exhibit F is referred to as contract number C-16-010 in the county's contract files and is understood to cover both the BoCC and the Clerk's P Card Program. Exhibit F was signed by the Clerk's finance director at the time of execution. Inquiry by the BoCC purchasing office confirmed that the Exhibit F was the contract on file with BoA as the contract for both the BoCC and Clerk entities.

Use of the Exhibit F agreement indicates that the BoCC and Clerk as Eligible Users and BoA as the Contractor agree to the following:

- The STC terms apply to the *Eligible User Agreement*.

- The parties agree to be bound to the terms in the Exhibit User Agreement in the performance of their obligations and acknowledge they were provided a copy of the STC.

- The Eligible Users are an Eligible User as defined in the STC.

- The Eligible Users (BoCC and Clerk) are contracting for P Card services and will not violate the laws applicable to it.

- The BoCC and Clerk desires to utilize the P Card Program of DMS as the basis for establishing a P Card Program.

This *Eligible User Agreement* allows local government entities to enter into their own P Card Program with the P Card vendor.

Employees who are authorized to use a P Card in the performance of their official duties sign either the Leon County Government Purchasing Card Agreement (for BoCC employees) or the Leon County Clerk of the Circuit Court Purchasing Card Agreement (for Clerk employees) which governs the P Cardholders use of their P Card.

BoA opens the P Cardholder's P Card account upon the request from BoCC P Card Administrator or the Clerk's P Card Administrator, as applicable. BoA will mail the P Card for the employee to the P Card Administrator for distribution. Once the P Cardholder has completed their P Card training and signed the Leon County Purchasing Card Agreement or the Leon County Clerk of the Circuit Court Purchasing Card Agreement, the applicable P Card Administrator will provide the P Cardholder with their P Card for activation.

BoCC and Clerk agree that the P Card accounts are to solely be used for business purposes and agree to pay the charges to the P Card vendor regardless of its purpose or whether the BoCC or Clerk user signed a sales draft or received a receipt. The BoCC and the Clerk represents to BoA that each P Cardholder they authorized to receive a P Card is a current employee and if the P Cardholder ceases to be a BoCC or Clerk employee, the BoCC or Clerk, as applicable will provide notice as soon as practicable and destroy or return the P Card to BoA.

BoCC and Clerk are responsible for maintaining the security of its data outside of the BoA or BoA vendors' systems. Boa is responsible for maintaining the security of BoCC and

Clerk data on the BoA or BoA vendor's systems. BoCC and Clerk must ensure that P Cardholders and transactions comply with all laws to which the Eligible Users, the P Cardholder or the transaction may be subject to.

OBJECTIVES

The objectives of this audit, aligns with management's strategic objections and goals for the P Card Program, are to determine whether:

- The governance, risk management, and control processes in the P Card Program by authorized P Cardholders, P Card Reconcilers and P Cardholder Supervisors for the Leon County Board of County Commissioners (BoCC) and the Leon County Clerk of the Circuit Count and Comptroller (Clerk) Departments are adequate to operate effectively and efficiently.
- Internal controls over the BoCC and Clerk P Card Program are adequate to safeguard proper use and ensure purchases are appropriate, allowable, and reasonable.
- The P Card Program was designed with electronic controls to ensure proper use and processing.
- P Cardholder's expenditures are properly authorized, approved, and supported.
- Adequate segregation of duties exist in the ordering, receiving, and approving in the P Cards issuance process as well as in the P Card transaction process.
- Internal controls over P Cardholder transactions were effective to safeguard the appropriate spending of public funds and to prevent fraud, waste, and misuse by establishing clear spending limits; enforcing strict, valid itemized receipt requirements to demonstrate the business or public purpose for expenditure with clear justifications; and separating duties between P Cardholders, approvers, and program administrators in the P Card Program.
- P Card Supervisors timely review and certify bi-monthly P Card reports to monitor P Card transactions, appropriateness and availability of funds used to pay for the P Card transaction, and proper use of the P Cards authorized in their assigned area of managerial oversight.
- P Card purchase receipts were signed, submitted timely, and properly coded, recorded, and reported.
- The P Card disbursements conform with established rules, match spending limits, and were consistent with the established goals and objectives of the P Card Program.

- The integrity of information used to identify, measure, analyze, classify, and report the P Card transactions was reliable.
- Strategic objectives of the P Card Program were appropriately identified and managed, including maintaining a list of current P Cardholders, P Card Reconcilers, and P Cardholder Supervisors, timely deactivation of terminated employee P Cards, and other processes.
- P Cardholders, P Card Reconcilers, and P Cardholder Supervisors complete mandatory program training.
- The P Card Program is established with processes and systems that enable compliance with applicable policies, procedures, laws, and other regulations or guidelines.
- Actions of the P Cardholder, P Card Reconciler, and P Cardholder Supervisor complied with governance standards listed in policies, procedures, and applicable laws.
- Allowable P Card transactions and processes are appropriately identified and managed by P Cardholder, P Card Reconcilers, and P Cardholder Supervisors or other process managers.
- P Card purchases were not split to bypass individual transaction limits.
- P Cards are appropriately issued to authorized employees.
- P Cardholder's need, usage, and continued need is monitored.
- An annual inventory to account for outstanding issued P Cards and the safeguarding of the P Cards physical custody is performed to assist with the continued need assessment and ensure safeguarding of assigned P Cards. The annual inventory results are effectively communicated with the P Card Administrator in a timely manner to deactivate the P Cardholders accounts when not used or when not found (missing).
- P Card lists are maintained by the Departments/Divisions and the BoCC or Clerk P Card Administrators to ensure accuracy of the active P Cardholders and perform periodic review of continued need for issued P Cards.
- P Card policies establish thresholds for inactive P Card accounts to be deactivated after a period of nonuse or noncompliance with policies.
- Procedures provide guidance on how to secure P Cards when not in use and how to endorse to safeguard against misuse or theft.

- Any P Cards pending distribution to the P Cardholder are issued or cancelled in a timely manner, so the P Card does not remain long term with the P Card Administrator.
- P Card financial records are maintained in accordance with retention guidelines.
- BoCC and Clerk verify that BoCC and Clerk data on the P Card vendor or other card network vendor's systems is secure.

SCOPE AND METHODOLOGY

As part of the approved 2025-2026 Annual Audit Plan, the Division of Internal Auditing (IA) performed an audit of the BoCC P Card Program and the Clerk P Card Program.

The BoCC P Card Program and the Clerk P Card Program are governed by policies approved by leadership to inform, direct, manage, and monitor activities in the achievement of using the P Card Program to make small purchases and attain more cost efficient and effective services for citizens. IA performed an independent review of the BoCC P Card Program and the Clerk P Card Program to provide an objective evaluation of the P Card Program, their compliance with leadership's policies, control procedures established to monitor the risk areas within the P Card Program, make suggestions on how to strengthen controls or note when controls are not being implemented, and determine the P Card Program's attainment of its efficiencies and effectiveness.

In order to understand risk management and the control processes of the BoCC P Card Program and the Clerk P Card Program, IA reviewed: P Card Program contracts; Purchasing policies, P Card policies, and other applicable policies; how the P Card Program managers implemented the policy controls over the P Card process; and financial records, storage, and retention.

IA tested, on a sample basis, how P Cards were safeguarded when not in use; verified their physical existence; tested P Cardholder FY 25 and FY 26 transactions; deactivation of P Cards; and issuance of P Cards to the P Cardholders.

IA also performed Analytical Review procedures on the most recently audited FY 25 cumulative P Card account code totals and sampled some of the account codes to determine how P Cards are utilized in the P Card Program.

In order to understand the governance process within the P Card Program, IA considered how the P Card Program:

- Establishes strategic objectives and makes strategic and operational decisions.
- Oversees risk management and control.

- Promotes the ethical use of the P Card Program.
- Delivers effective performance management and accountability.
- Structures its management and operation functions of the P Card Program.
- Communicates the control and risk information of the P Card Program.
- Coordinates activities and communications with the BoCC oversight, senior managers, and internal and external users of the P Card Program.

Based on this collective body of work, IA made determinations regarding the overall compliance of the transactions recorded for the P Card Program with the applicable contract provisions, policies, applicable laws, rules, and regulations.

IA reviewed the BoCC and Clerk P Card total expenditures in FY 25 to determine where audit efforts should be invested in order to concentrate audit effort on where the majority of the P Card Program activity occurs. The FY 25 P Card expenditure totals and audit concentration is noted in Table 1.

Table 1 FY 25 P Card Expenditures and Entity Usage

Entity	FY 25 Expenditure Total	Percentage of Expenditures	Audit Effort Concentration
BoCC	$7,095,589.01	99%	Analytical Reviews; Test of Transaction Controls; Physical Observation.
Clerk	$ 107,500.97	1%	Test of Transaction Controls.
Total	$7,203,089.98	100%	

Chart 1 in Appendix I lists the BoCC FY 25 P Card expenditures by account code that makes up the BoCC $7,095,589.01 total. IA scanned the account codes to ascertain the reasonableness of the account codes used for recording P Card transactions. IA selected a sample of 10 account codes, in the BoCC P Card FY 25 expenditures, that totaled $1,389,721.74. This sample of account codes represents 19.59 percent of the total BoCC FY 25 P Card total of $7,095,589.01. IA conducted a review of the underlying vendors who received payments greater than $10,000 in these 10 account codes and performed Analytical Reviews regarding the procurement methodology. These vendor expenditures in the sampled 10 account codes are listed in Chart 2 in Appendix I. Then vendor expense totals in the account codes were analyzed by Departments/Divisions (cost centers, org code) level and listed in Chart 3 in Appendix 1. The number of Departments/Divisions (cost centers, org code) level total vendor payments were compared to procurement thresholds. The count of the vendors in the Departments/Divisions (cost centers, org code) level who exceed the highest small purchase threshold of $7,000 are listed in Chart 4 in Appendix I.

IA also performed an Analytical Review of the Clerk's Finweb (Finance Department's intranet portal) that stores the P Card transaction voucher packages to ascertain the retention period of the record storage, the completeness of data, the relevance and accuracy of data provided to other BoCC and Clerk Departments/Divisions on the Finweb regarding their P Card Program. IA also made inquiries based on contractual terms and conditions to verify if the P Card vendor (third party service provider) had adequate internal IT controls over BoCC and Clerk data that resides on their system networks.

In addition to performing Analytical Reviews, IA selected a random sample of BoCC and Clerk P Cardholders to test transactions controls for compliance to policy criteria and verify the physical custody of active P Cards for the sampled employees. IA expanded the sample testing to test the existence of a sample of BoCC P Cardholders who have not used their P Cards for many years and also included samples that had FY 26 transactions, resulting in the transaction testing in both fiscal periods.

The approved FY 2025-2026 Annual Audit Plan assessed risk and established the Departments/Divisions, based on the risk model, that were subject for selection when testing the P Card Program. For the BoCC 25 Departments/Divisions that were selectable, IA selected 39 P Cardholders from 19 of the 25 selectable Departments/Divisions resulting in a 76 percent selection rate of the selectable Departments/Divisions. This provided a

wide range of coverage of BoCC operations to review the implementation of the P Card Program and how it is operating entity wide.

IA obtained the list of FY 25 active and terminated P Cardholders from the BoCC and Clerk P Card Administrators. From these P Cardholder lists IA selected a sample of BoCC and Clerk P Cardholders to randomly select a transaction and review the FY 25 (BoCC sample numbers 1- 36 and Clerk sample numbers 37-40) and FY 26 (BoCC sample numbers E-1, E-2, and E-3) transaction voucher packages on file with the Finance Department. BoCC and Clerk terminated P Cardholders were included in the sample, as well as a newly issued BoCC P Cardholder to test compliance and controls for deactivation and issuance of P Cards in the P Card Program.

The Test of Transaction Controls testing, just like the Analytical Review procedures, was structured to apply audit efforts to concentrate on where the majority of the P Card Program activity occurs. The BoCC and Clerk P Cardholder active and terminated P Cardholders in the FY 25 and our sample selection from those P Cardholder lists is summarized in Table 2 below.

Table 2 Population and Samples Selected of P Cardholders

	Population		**Sample**	
Entity:	**BoCC**	**Clerk**	**BoCC**	**Clerk**
Active	500*	21	37**	3
Terminated	60	9	2	1
Total	560	30	39	4

*=the April 17, 2026, active P Cardholder list had 502, which included 2 more P Cardholders than the December 2, 2025, active P Cardholder list previously provided for audit review. Population remained relatively constant during the audit period.

**=included one (1) newly issued P Cardholder.

The sample population selected for testing represents:

- 6.94 percent (39 samples out of the 562 P Cardholder population) of the BoCC P Cardholders.

- 13.33 percent (4 samples out of the 30 P Cardholder population) of the Clerk P Cardholders.

The results in this report are reported for the error rates that occurred in the sampled population percentages only (provides information as to how the P Card Program is operating in the sampled 6.94 percent and 13.33 percent of the population areas). Judgmental, selected sample results should not be construed or projected to the entire population since they are not statistical samples. However, they do provide valuable information as to how the P Card Program is operating at the entity.

OVERALL KEY RESULTS AND RECOMMENDATIONS SUMMARY

The IA conducted a comprehensive evaluation of the Leon County Board of County Commissioners' (BoCC) Purchasing Card (P Card) Program and the Clerk of the Circuit Court & Comptroller's P Card Program to assess the effectiveness of its governance structure, internal controls, compliance with established policies, and operational efficiency. This engagement included a review of relevant Purchasing policies and contract requirements; analytical examination of FY 25 P Card expenditures; and a structured assessment of transaction documentation of FY 25 and FY 26 P Card expenditures, physical safeguarding practices, and overall P Card Program administration. While the P Card Program continues to serve as a valuable tool for facilitating small-dollar procurements and supporting operational needs, the audit identified several areas where controls, oversight, and documentation practices can be strengthened to reinforce accountability and ensure continued alignment with public stewardship expectations.

The overall key results are summarized below along with overall recommendations. For additional detail refer to the **Specific Conclusions and Recommendations By Result Categories** section of this report. The prioritization of the IA's audit work plan P Card Program project, and the results listed in this report, are guided by a principles-based, risk-centric, and value-adding approach. In accordance with the IIA's Redbook standards, IA aligned the approved projects in the FY 2025-2026 Annual Audit Plan with the organization's strategic objectives and emerging risks. The numeric Results listed in this report follow the sequence of their order of prioritization for this planned scope of work.

Key Results Summary:

The audit identified multiple opportunities to improve P Card Program oversight, documentation standards, and policy compliance.

Use of P Cards Beyond Authorized Purposes (See Results 1, 2, and 7)

P Cards were used for purchases that exceeded small-purchase thresholds or should have been routed through formal procurement methods, underscoring the need for stronger pre-transaction evaluation and improved monitoring of cumulative vendor payments.

Outdated or Inconsistent Records in Finweb (See Result 3)

Multiple P Cardholder records were outdated, inconsistent, or retained past required retention periods. Retention of records beyond State guidelines and obsolete policy links indicated the need for improved records management and Finweb maintenance.

Insufficient Oversight of Inactive and Unsecured P Cards (See Results 3 and 4)

Inactive P Cards remained open for extended periods, and some P Cardholders were unable to produce their issued P Cards when a physical verification was conducted. Safeguarding practices and communication of annual inventory results require enhancement.

Gaps in Contract Management and Third-Party Monitoring (See Results 5 and 6)

An annual review of the P Card vendor's SSAE 18/SOC 1 audit report was not previously performed. The Exhibit F *Eligible User Agreement* also lacked complete party identification.

Documentation Deficiencies in Voucher Packages (See Result 7)

Many voucher packages lacked essential documentation, including clearly stated business purpose, signed itemized receipts, confirmation of goods received, accurate account coding, and validated approval signatures.

Collectively, these results highlight opportunities for strengthened governance, enhanced compliance, and more consistent operational oversight across both BoCC and Clerk organizations.

Overall Recommendations:

To enhance the integrity, transparency, and compliance of the P Card Program, the following recommendations are provided:

Strengthen Procurement Compliance (See Results 1, 2, and 7)

Ensure P Cards are used exclusively for allowable small-dollar transactions and redirect non-qualifying purchases to appropriate procurement methods. Implement pre-transaction reviews to verify allowability and budget sufficiency.

Improve Monitoring of Vendor Expenditures (See Results 1, 2, and 7)

Perform routine cost analyses at both Departments/Divisions and entity-wide levels. Establish automated alerts to identify when cumulative vendor payments approach procurement thresholds requiring quotes, bids, or other competitive processes.

Enhance Records Management (See Result 3)

Regularly review Finweb content to ensure accuracy of P Cardholder status, credit limits, and stored documentation. Apply State retention and disposal guidelines and update stale or obsolete policy references.

Increase Oversight of P Cardholder Activity (See Result 4)

Introduce formal thresholds for automatic deactivation of inactive P Cards and for applicants who have not completed training. Require Departments/Divisions to communicate annual inventory results to the BoCC P Card Administrator.

Reinforce Contract and Vendor Security Requirements (See Results 5 and 6)

Update and re-execute the Exhibit F *Eligible User Agreement* to include all required parties. Establish a documented process to obtain and review the P Card vendor's SSAE 18/SOC 1 report annually.

Elevate Documentation Standards (See Result 7)

Require P Cardholders to provide written business purpose statements and sign and date all receipts. Ensure voucher packages contain itemized invoices, confirmation of receipt, and accurate account coding. Reinforce quality control responsibilities for P Card Reconcilers and P Cardholder Supervisors.

Expand and Align Training (See Results 1, 2, 4, and 7)

Provide periodic refresher training and ensure consistency across BoCC and Clerk materials. Include guidance on safeguarding, documentation standards, procurement thresholds, and expectations for timely submission.

Optimize Credit Controls (See Result 7)

Align credit limits and single-purchase limits with small-purchase thresholds. Require supervisory approval for any temporary limit increases.

Minimize Avoidable Fees and Tax Overpayments (See Result 7)

Direct payments involving credit card processing fees to the accounts payable section for payment processing. Track and recover sales tax paid in error and monitor vendor compliance with tax-exempt purchasing requirements.

SPECIFIC CONCLUSIONS AND RECOMMENDATIONS BY RESULT CATEGORY:

Based on the Analytical Review procedures and the Test of Transaction Controls performed for the sampled 39 BoCC P Cardholder and the 4 Clerk P Cardholder transactions, it appears that overall, the governance, risk management, and internal control processes over the authorized BoCC and Clerk Departments/Divisions [cost centers, org code] level P Card Program were adequate and effective to align with management's strategic objectives and goals for the BoCC P Card Program and the Clerk P Card Program. Their controls and processes appeared to adequately mitigate and manage the inherent risk of their P Card Program. However, the following detailed results indicate some opportunities exist to strengthen some compliance areas and make improvements to processes, policies, and training materials as noted below.

Note: This report refers to Departments/Divisions (cost centers, org code) level which refers to the costing center for budgetary and accounting purposes. These may be used together, separately, or interchangeably in the context of this audit report.

IA did not encounter any scope limitations during our testing. IA did expand testing based on unanticipated elements that were discovered during the audit. The final project level risk assessment, including the expanded audit procedures, was concluded to be the same risk assessment level that was initially noted at the planning risk assessment for the BoCC P Card Program and the Clerk P Card Program.

BoCC and Clerk P Card policies assign P Card Program responsibilities to various employees (P Cardholder, P Card Reconciler, P Cardholder Supervisor). These P Card policies also describe controls established for the P Card Program and the procurement and payment process established for the P Card Program. The BoCC P Card Program and the Clerk P Card Program piggyback off of the STC.

Analytical Review
Result #1 – Tangible Property Noncompliance

Background of policies:

Board of County Commissioners, Purchasing Card Policy No. 00-07, provides that the objective of the BoCC P Card Program is to provide a convenient way to make purchases that comply with the purchasing directives and internal controls specified in the Leon County Government, Purchasing Policy No. 96-1, effective April 14, 2026. The Board of County Commissioners, Purchasing Card Policy No. 00-07, also states the P Card is an efficient method of purchasing and paying for materials, supplies, and services within an employee's authorized purchase limits for items costing less than the small purchases thresholds noted in Leon County Government, Purchasing Policy No. 96-1.

Leon County Government, Purchasing Card Policy No. 96-1, Section 6.01., states "Small Purchases should be procured using a Purchasing Card (P Card) if the purchase is allowable under Board of County Commissioners, Purchasing Card Policy No. 00-07."

Further, Leon County Government, Purchasing Policy No. 96-1. Section 6.01., lists small purchases as commodities, equipment, and services, which cost less than the thresholds authorized in Section 6. Small purchase thresholds are set as: tangible property/controlled asset $1,000; consumables $3,500; and warehouse (inventory) operations $7,000. Small purchases do not require solicitation of quotes or bids and are authorized by the Department or Division heads or their designees.

The Leon County Government, Purchasing Policy No. 96-1, Section 6.01 A., and the Board of County Commissioners, Purchasing Card Policy No. 00-07, Purchasing Card Policy, Section II. B. 5. e., both prohibit the purchase of Tangible Property (fixed assets and other capitalizable capital assets) using a P Card and state tangible property must be procured via a purchase order.

Leon County Government, Purchasing Policy No. 96-1, Section 6.01, directs Department or Division heads to consult with the Purchasing Division for final decisions as to the determination of the category to be utilized when making P Card small purchases.

Board of County Commissioners, Tangible Personal Property Policy No. 02-5, Section III provides policy guidance on how property can be acquired by direct purchase using County funds, or grant, state, or federal funds, received as donation, or procured on a lease purchase agreements. The policy states that capitalizable tangible person property (budget account code 56400 and over $1,000 in cost) is authorized to be procured by the Departments/Divisions head through the Purchasing Division.

Capital Assets (also referred to as fixed assets) describe assets used in operations and have initial lives extending beyond a single reporting period. Capital assets may be either intangible (e.g., easements, water rights, licenses, leases) or tangible (e.g., land, building, building improvements, vehicles, machinery, equipment, and infrastructure). Board of County Commissioners, Government Capital Asset Policy No. 19-5, provides the asset class definitions, capitalization thresholds, and methods of depreciation and amortization. Generally, capital assets are recorded at cost which includes all-inclusive acquisition costs. As required by GAAP accounting, any subsequent expenditures spent on existing fixed assets with either be added to the capital asset if the expenditure upgrades the fixed assed (extends its useful life, increases capacity or efficiency, or improves quality) or is expensed rather than added to the capitalization of the asset because it is generally a repair or a maintenance of the fixed asset and does not increase the value of the asset's useful life or capacity, etc.

Condition:

Analytical Review of FY 25 BoCC P Card expenditure population queried and sorted the population by account codes [See Chart 1 in Appendix I]. This query indicated eight (8) fixed assets or capitalizable account codes with recorded P Card transactions (See Table 4 below).

Table 4 Tangible Property or Fixed Asset Account codes

Account Code	Account Code Name	FY 25 Expenditure Total
56300	IMPROVEMENTS OTHER THAN BUILDINGS*	$ 98,507.24
56201	BUILDING IMPROVEMENTS	$ 11,819.25
55410	INFRASTRUCTURE LESS THAN 200,000	$ 8,328.00
585000	HOUSING REHABILITATION	$ 5,269.05
56200	BUILDING	$ 5,225.00
56900	INFRASTRUCTURE 200,000 AND GREATER	$ 5,148.76
55408	MACHINERY AND EQUIP 1,000-19,999	$ 3,040.84
56400	MACHINERY AND EQUIP 20,000 and over	$ 705.92

*=Account code detail for vendor totals was analyzed in Analytical Review Result No. 2.

These eight (8) account codes are used to collect expenditure information for tangible property as well as other capitalizable fixed asset categories during the year as transactions occurred. The P Card transactions were automated to record in the BoCC accounting records during the P Card vendor download of transactions and any adjustments to the account codes in the accounting system are made during the reconciliation process performed by the Departments/Divisions P Card Reconciler when preparing the supporting voucher packages for transmittal to the Finance Department for review and storage.

The use of a P Card to make purchases of tangible property appears to be contrary to Leon County Government, Purchasing Policy No. 96-1, Section 6.01 A., and Board of County Commissioners, Purchasing Card Policy No. 00-07, Section I. B. 7.

Further, other capitalizable fixed asset purchases are included in the applicable fixed asset's project costs which collectively are greater than a small purchase and should be included in the issued competitive procurement for the total project costs instead of using a P Card to make purchases of capitalizable fixed asset project costs.

Leon County Government, Purchasing Card Policy No. 96-1, Section 6.01 states that specific questions should be referred to the Purchasing Division for final decisions as to the determination of the appropriate purchase method based on the threshold category.

Cause:

P Cards are used and the purchases are coded without adequate monitoring and approval of the type of purchases and allowable account codes at the Departments/Divisions level.

BoCC Departments/Divisions P Cardholder Supervisors do not appear to be confirming the allowability of P Card transactions for tangible property as well as other capitalizable fixed asset categories when approving P Cardholder's transactions. Nor does it appear that the P Cardholder Supervisors are consulting with the Purchasing Division when P Cards are used to make purchases of tangible property and other capitalizable fixed asset categories, when those types of transactions specifically require the issuance of a purchase order and another procurement method.

Using the P Card as a payment methods for capitalizable tangible personnel property, as well as other fixed assets' project costs, circumvents the accounts payable process used to track and capitalize fixed asset costs to ensure their proper accounting and recording.

Consequence:

Approved P Card purchases for tangible property or other capital asset transactions are specifically unallowed by Leon County Government, Leon County, Purchasing Policy No. 96-1, Section 6.01. A., and Board of County Commissioners, Purchasing Card Policy No. 00-07, Section II. B. 5. e.

Using a P Card to make purchases in these account codes rather than issuing a purchase order may result in fixed assets not being identified, tagged, and recorded in the property records and included in the annual inventory. When property items are not identified and assigned a property tag, there is an increased risk that fixed assets or other capitalizable assets will be excluded from the property records. This risk has the potential to result in the understatement of the fixed asset additions balance and continued audit findings in the Annual Financial Report (AFR) regarding fixed assets.

Recommendations:

IA recommends the BoCC P Cardholder Supervisors increase monitoring oversight over the details of P Card transactions prior to the actual purchase being made and recorded to determine:

- If the account code selected and approved to record the P Card transaction was accurate as a small purchase for supplies, other commodities, or services, and not coded to an unallowable account code for small purchases such as: tangible property, fixed assets, or other capitalizable account codes.

  This pre-transaction monitoring would identify any fixed asset or other capitalizable account code, and a determination should be made at that juncture regarding BoCC management's consultation with the BoCC Purchasing Division regarding the procurement method and whether or not any issuance of a purchase order is required.

- The P Card is not being used to purchase tangible property, fixed assets, or other capitalizable assets, deemed an unallowable P Card transaction per Leon County Government, Purchasing Policy No. 96-1, Section 6.01. A., and the Board of County Commissioners, Purchasing Card Policy No. 00-07, Section II. B. 5. e., for which a purchase order is required.

- Whether the items purchased need their own property tag or need to be added to a pre-existing property tag. If so, IA recommends that the determination be documented as communicated with the BoCC Purchasing Division for inclusion into the property record. If the item is a fixed asset category item, the P Card should not be approved to make the transaction, and a purchase order should be obtained to make the purchase.

For instances where P Card purchases are coded and recorded to these 8 fixed assets or capitalizable asset account codes, IA recommends BoCC P Cardholder Supervisors ascertain why a P Card was used in lieu of a purchase order and strengthen controls to ensure compliance with Leon County Government, Purchasing Policy No. 96-1, and the Board of County Commissioners, Purchasing Card Policy No. 00-07.

As an enhanced quality control, IA recommends that the P Card Reconciler also increase their monitoring of the account codes used for recording P Card payments and question any transactions that use any one of these tangible property, fixed assets, or other capitalizable account codes.

IA recommends enhanced monitoring of the voucher package assembly to include the clearly stated business or public purpose on the purchase receipt by the P Cardholder to validate the appropriate account code the purchase applies to. The inclusion of the clearly stated business or public purpose statement should be confirmed and approved in the voucher package consolidation when signed off as approved by the Departments/Divisions

P Cardholder, P Card Reconciler, and the P Cardholder's Supervisor. (Also see Test of Transaction Controls Result No. 7 c) i)).

Management may want to also consider implementing electronic edit checks which would deny or reject the P Card Reconciler from entering any P Card transactions coding with account codes for tangible property, fixed asset, or other capitalizable assets to ensure P Card transactions are compliant with policy and P Cards are not used to pay for tangible property, fixed assets, or other capitalizable assets.

IA recommends that P Cardholders, P Card Reconcilers, and P Cardholder Supervisors receive re-training and periodic trainings on the Leon County Government, Purchasing Policy No. 96-1 and Board of County Commissioners, Purchasing Card Policy No. 00-07 to refresh the requirements and increase compliance for allowable P Card purchases.

Lastly, IA recommends a review of all P Cardholder's assigned single purchase limits (SPL) greater than the consumables small purchase threshold of $3,500 be performed for management to determine the appropriateness of the SPL and reduce the SPL to assist with the goals and objective of the P Card Program.

Management Response:

BoCC - See the **BoCC Responses by their Entirely** at the end of the report. Below is a summary of their response and anticipated corrective actions.

- Acknowledges that tangible personal property should not be purchased using a P Card.
- The Purchasing Division will continue to coordinate with the Finance Department and Departments/Divisions Property Custodians to ensure that qualifying tangible personal property is appropriately identified, tagged, and recorded in accordance with Tangible Personal Property Policy No. 02-5.
- There will be a planned biennial P Card refresher training which will emphasize the policy prohibition against purchasing tangible personal property using a P Card. The training will also reinforce the responsibilities of P Cardholders, P Card Reconcilers, and P Cardholder Supervisors to ensure compliance with applicable purchasing requirements.

Analytical Review
Result #2 – Cumulative Vendor Payments Exceed Procurement Thresholds

Background of policies and other guidance:

Leon County Government, Purchasing Policy No. 96-1:

- Section 1., states: "The purpose of this Purchasing Policy is to establish specific directions and guidelines for all County Departments, and employees of Leon County to use in procuring goods and services for a public purpose. This policy aims to promote fair competition, maximize value for taxpayers, and maintain high-quality standards for goods and services procured. This policy will serve as the guiding framework ensuring cost-effectiveness, quality assurance, and compliance with all relevant laws, rules, and regulations."

- Section 3. B., deems the provisions of Leon County Government, Purchasing Policy No. 96-1 apply to every purchase of goods and services by the County, unless they are exempt or an alternative Purchasing procedure is required by federal or state grant provisions.

- Section 3. C., lists exceptions from competitive procurement processes. It also states those exemptions do not prevent the County from utilizing competitive procurement practices where possible.

- Section 4. A. 5., defines a “Blanket Purchase Order” as a purchase order issued to a vendor for an amount not to exceed the face value of the purchase order. A Blanket Purchase Order is for the procurement of commodities or services, no single item of which shall exceed the threshold for small purchases unless the appropriate method of procurement was used to generate the Blanket Purchase Order.

- Section 4. A. 21., defines “Cost Analysis” as the evaluation of cost data for the purpose of arriving at costs actually incurred or estimates of costs to be incurred, prices to be paid, and costs to be reimbursed.

- Section 6., lists procurement methods with assigned thresholds which provides the guidance to use in procuring goods and services designed to promote fair competition,

maximize value for taxpayers, and maintain high-quality standards for goods and services procured. As noted in Section 6.01, specific questions from the Department or Division heads should be referred to the Purchasing Division for final decisions as to the determination of the Procurement Method category to be utilized. As purchase amounts rise above certain thresholds, procurement method thresholds prevent favoritism, ensuring equal opportunity for vendors, and secures the best value for the use of public funds.

- Section 6.01., states "Small Purchases should be procured using a Purchasing Card (P Card) if the purchase is allowable under Board of County Commissioners, Purchasing Card Policy No. 00-07." This section lists small purchases as commodities, equipment, and services, which cost less than the small purchase thresholds which range from $1,000 to $7,000, as authorized in Section 6 and states small purchases do not require solicitation of quotes or bids. By allowing small purchase thresholds, cost centers can skip formal bidding, and the P Card Program can save significant time and resources otherwise consumed by lengthy bid reviews for minor items such as office supplies.

The 2013 Committee of Sponsoring Organizations of the Treadway Commission (COSO) *Internal Control – Integrated Framework* (the framework) and Auditing Standards – Clarified (AU-C) Section 265, *Communicating Internal Control Related Matters Identified in an Audit* address the concept of monitoring activities. The COSO Framework applies to all type of entities – public, nonpublic, government, not-for-profit, or owner-manager businesses. Ongoing evaluations included within the business purpose at different levels of the entity should provide timely information. Assessing and overseeing the nature and scope of monitoring activities and management's evaluation and remediation of deficiencies ensures proper governance and adherence to working and effective internal controls. Nonexistent or inadequate monitoring of activities by management as well as insufficient management oversight allows for weaknesses in internal control to not be detected and processing to continue without correction. Regular managerial activities provide information relating to the extent that managers and other appropriate employees are aware of the timeliness and accuracy of information provided and allows changes in the process as needed to ensure proper operations and adherence to policy.

Condition:

Purchasing thresholds are predefined financial limits used by government entities to match the buying method to the size, risk, and complexity of a transaction. Their primary purpose is to control spending, eliminate unnecessary administrative delays for small purchases, and ensure fair, competitive bidding for major expenditures.

The purpose of the P Card Program is to allow P Cardholders to make small purchases within the thresholds noted in the Leon County Government, Purchasing Policy No. 96-1, Section 6. The objective of the P Card Program is to issue P Cards to P Cardholders to make small purchases which do not require solicitation of quotes or bids which streamlines the procurement process for small purchases.

A compensating control is noted when vendors process the tax exemption for governmental entities. At the time the tax exemption is processed, the vendor generally sets up an account for the governmental entity that provides goods and services at a discounted corporate rate when the P Cardholder makes tax exempt purchases at their stores. However, vendors may provide an even better rate if they elect to participate in a competitive procurement process which is discounted more than the standard corporate rate based on a volume discount.

In the event annual unit price contacts are let with vendors, when the Departments/Divisions pay these unit price contract vendors for goods or services consumed in operations, using their P Card rather than processing payments through an accounts payable process, there does not appear to be any direct connection in the P Card purchase or payment reconciliation process to verify that the purchase and subsequent payment conform to any applicable contract terms. Additionally, unit price contracts should have a cap to limit the total financial exposure or total cumulative expenditure by setting a maximum ceiling on the total contract value or a specific quantity threshold, even though individual rates are paid per unit. In the accounts payment process, generally the contract number and terms are listed on the Purchase Order. When payments are processed in the accounts payable process, the contracted terms are matched to the amount invoiced to determine whether the vendor is billing in accordance with the contract terms. Additionally, the Purchase Order encumbered amount is reduced during the accounts payable process and aids with monitoring the remaining budgetary amounts that can be used for the vendor on the specified contract. In these instances, using the P Card for convenience to pay vendors on unit priced contracts circumvents the accounts payable

process and increases the risk that total vendor payments are not appropriately monitored to ensure they do not exceed any cap established for the unit price contract or that the vendor billed the unit price contract amounts.

Cumulative vendor payments refer to a total aggregate amount paid to a single supplier across a fiscal year. Leon County Government, Purchasing Policy No. 96-1 provides guidance for the procurement of goods and services and ensuring compliance with procurement method thresholds to manage contractual risk allocation and avoid fraud or policy violations.

When a vendor's total expenditure receipts during a fiscal period exceed established purchasing thresholds, it typically signals threshold circumvention (aggregating small purchases) which avoids other procurement methods which consider quotes, bids, and other competitive procurements.

As noted in Chart 1 Population of BoCC P Card FY 25 Expenditures by Account Code [see Chart 1 in Appendix I], the BoCC made P Card purchases totaling $7,095,589.01 that were recorded in 57 different account codes during FY 25. The 57 account codes describe the category of purchase that was made. A review of the account code expenditure totals to the total BoCC P Card expenditures in FY 25 indicated the majority 54.94 percent of P Cards purchases were recorded in two account codes as summarized below:

- Account code 54600 repairs and maintenance -total $2,038,959.89, (28.74 percent $2,038,959.89/$7,095,589.01).

- Account code 55200 operating supplies - total $1,858,884.31, (26.20 percent $1,858,884.31/$7,095,589.01).

Based on the definition of small purchases and the objective of the P Card Program for the procurement of goods and services, the purchases in the operating supplies account code is an expected account code that would record P Card purchases. However, repairs and maintenance at face value would not be an account cost category that would typically be used for P Card purchases since single items or aggregated items needed to complete a repair or provide for maintenance may exceed the small purchases threshold and may be acquiring items that are not considered a small purchase. Depending on the nature of a repair item, it may be capitalizable and therefore considered an unallowable P Card purchase as was similarly noted in Analytical Review Result # 1, for other P Card purchases in account codes that record fixed asset or capitalizable asset categories.

IA selected a sample of ten (10) account codes, [which included the two (2) account codes with the majority of P Card purchasing activity (54600 Repairs and Maintenance; 55200 Operating Supplies) and eight (8) others (53400 Other Contractual Services; 54300 Utility Services; 54100 Communications; 54400 Rental and Leases; 55300 Road Materials and Supplies; 56300 Improvements Other Than Building; 53100 Professional Services; and 54700 Printing and Binding)] out of the 57 account codes that recorded BoCC P Card expenditures in FY 25, to perform Analytical Reviews to make assessments of how the P Card Program is operating.

IA applied Analytical Review procedures to evaluate the vendor totals for vendors in the sampled account codes who had cumulative P Card expenditures that exceeded $10,000. The $10,000 valuation measurement represents the Blanket Purchase Order maximum for the non-contractual basis procurement method as defined in the Leon County Government, Purchasing Policy No. 96-1 Section 4. A. 5., and Section 6. The Blanket Purchase Order is to be used for the procurement of commodities or services in which no single item shall exceed the threshold for small purchases.

The analysis noted 28 vendors who were paid greater than $10,000 in these 10 account codes. [See Chart 2 in Appendix I] The cumulative vendor payments for these 28 vendors totaled to $1,389,721.74 in FY 25. The sampled vendor totals in these 10 account codes represented 19.59 percent ($1,389,721.74 / $ 7,095,589.01), of the total FY 25 P Card expenditures.

IA compared the 28 cumulative vendors total payments in these 10 account codes to the purchasing thresholds listed in the Purchasing policy to ascertain what other procurement methods could have been used that may have provided a more cost-effective method of procurement since the small purchase P Cards transactions are not required to obtain quotes or bids.

Because IA only sampled in 10 of these 57 account codes that contained FY 25 P Card expenditures and only included vendors whose cumulative total in the 10 sampled account codes exceeded $10,000, there may be other account codes and vendor payments for these 28 vendors during the FY 25 that would result in an even higher cumulative vendor totals.

This analysis provides a high level assessment that should be made at the entity wide level and Departments/Divisions (cost centers, org code) level when monitoring cumulative vendor payments to ensure the procurement methods are promoting fair competition,

maximizing value for the taxpayers, using the most cost effective procurement method to maximize the use of resources and minimize operating cost, and generally remain compliant with Purchasing policy.

The Analytical Review results are listed in Chart 2 Cumulative Vendor Expenditures for BoCC Sampled P Card Account Codes For Vendor Totals > $10,000. [See Chart 2 in Appendix I]

A summary of the Chart 2 comparisons is noted in Table 5 below. On an entity wide level, this analysis shows other procurement methods that would have been more cost effective had an entity wide vendor cost analysis for the cumulative P Card totals had been made as part of an ongoing monitoring of business processes, rather than using the P Card Program which does not require quotes or bids or other competitive procurement methods.

Table 5 Procurement Methods Entity Wide for FY 25 Cumulative Vendor Payments

# Vendors	Other Procurement Method	% of Other Procurement Method For the 28 Vendors
19	Purchasing Quotes	67.86%
6	Bid Informal Bid Process	21.43%
3	Competitive Procurement	10.71%
28	Vendor Valuation Totals	100.00%

The entity wide analysis in Chart 2 only contains the cumulative 28 vendors total P Card expenditures in each of the 10 sampled account codes. In order to determine and compare the most effective procurement methods at the Departments/Divisions (cost centers, org code) level within the sampled 10 account codes for the cumulative vendor totals, IA expanded the Analytical Review to identify the cost centers in the 10 account codes for the cumulative vendor totals for vendors who had expenditures greater than $10,000.

IA reassessed the most cost-effective procurement method at each Departments/Divisions (cost centers, org code) level by comparing the cumulative vendor totals detail at the Departments/Divisions (cost centers, org code) level in the sampled account codes to the purchasing thresholds using the maximum small purchase threshold of $7,000 in the comparison. The cost centers projected procurement methods are noted in the column "Compare Org Amount to Threshold (for Procurement Method)" in Chart 3 for the

Cumulative Vendor Totals in Chart 2 which were detailed by Org Code and Org Name (Cost Centers) for procurement method analysis. [See Chart 3, Appendix I]

Chart 3 also includes a comparative review of procurement methods for these 10 account codes vendor totals in column "Compare Cumulative Vendor Total (Entity Wide) to Threshold for Procurement Method" and also the Chart 2 procurement method determination in the column "Chart 2 Entity Wide Procurement Method", so Chart 3 shows the most effective procurement methods for the vendor at the Departments/Divisions (cost centers, org code) level, the Departments/Divisions (cost centers, org code) level account code vendor total, and the cumulative vendor total.

A summary of the data gleaned from Chart 3 and Chart 4 indicated the 10 account codes vendor totals included 61 different Departments/Divisions (cost centers, org code) level in 224 separate vendor total line items.

Of the 224 separate vendor totals line items occurring in the 61 Departments/Divisions (cost centers, org code) level, 36.06 percent (22/61) of the Departments/Divisions (cost centers, org code) level had 50 separate vendor total line items that exceeded the maximum small purchase threshold of $7,000, which is 22.32 percent (50/224) of the separate vendor totals line items. Of these 50 vendor total line item instances, 47 vendor totals line items were within the purchasing quote threshold and 3 were within the bid informal bid process. [See Chart 4] These 50 transactions totaled $860,594.57, representing 61.93 percent of the sampled account codes total of $1,389,721.74.

If the comparison is made to the $3,500 consumables small purchase threshold for these 61 Departments/Divisions (cost centers, org code) level in the 224 separate vendor total line items, the percentage increases to 37.50 percent [50 separate vendor totals line items by Departments/Divisions (cost centers, org code) level that exceeded the $7,000 threshold plus an additional 34 separate vendor totals line items (see Chart 4 column Count # $3,500 to $6,999) at the Departments/Divisions (cost centers, org code) level that exceeded the $3,500 consumable small purchase threshold = 84 / 224].

Of these 84 instances where vendor total line items by Departments/Divisions (cost centers, org code) level exceeded the $3,500 consumables small purchase threshold, 81 vendor total line items were within the purchasing quote threshold and 3 were within the informal bid process.

Lastly, the queried data in Chart 3 was reordered by Departments/Divisions (cost centers, org code) level to perform an analysis of vendor totals in each cost center. This query is listed in Chart 4 "Detail P Card Transactions by Cost Center (Org Code) of the Cumulative Vendor Totals in the Sampled Account Codes. [See Chart 4 in Appendix I]

This analysis is another way to display the analysis performed in Chart 3. It shows the 61 separate Departments/Divisions (cost centers, org code) level and their payments to the 28 vendors in the 10 sampled account codes but is organized by Departments/Divisions (cost centers, org code) level for the 224 transactions for the totaled vendor payment of $1,389,721.74. The column "Org # Count for > Small Purchase" shows the 22 Departments/Divisions (cost centers, org code) level that had vendor totals greater than the maximum $7,000 small purchase threshold; the column "Count # non-small purchase" shows the 50 instances of the separate vendor totals by org level lines that exceeded the maximum $7,000 small purchase threshold; and the column "Count # $3,500 to $6,999" shows the additional 34 instances of the separate vendor totals by org level lines that exceeded the $3.500 small purchase threshold in addition to the 50 instances counted for the maximum $7,000 small purchase threshold.

The analysis of the Departments/Divisions (cost centers, org code) level in Chart 4 indicated the following:

Of the 224 vendor totals by Departments/Divisions (cost centers, org code) level line items

- 47.54 percent (29/61) of the Departments/Divisions (cost centers, org code) level used the P Card Program to pay AT&T totaling $157,858.72 for their communications charges, which are generally reoccurring costs and not small purchases. These total payments of $157,858.72, represents 11.36 percent of the sampled account codes total of $1,389,721.14.
    - Of the 29 Departments/Divisions (cost centers, org code) level who used the P Card Program to pay for their AT&T communication charges, 41.38 percent of the Departments/Divisions (cost centers, org code) level (12 of 29 cost centers) only used their P Card to pay the AT&T charges and did not have any other P Card transactions recorded in any of the 10 sampled account code for vendors greater than $10,000 transactions.
- 6.56 percent level (4/61) of the Departments/Divisions (cost centers, org code) used the P Card Program to pay utility charges to Talquin Electric totaling $221,608.19. The

$221,608.19 in utilities charges paid represents 15.95 percent of the sampled account codes total of $1,389,721.74. Paying reoccurring operating costs for items such as utilities does not appear to be follow the purpose of what the P Card Program was established for. Although the cumulative vendor total exceeds the Purchasing policy for competitive procurement, no such competitive procurement can occur due to the nature of utility companies and their oligopoly market share which is established by state regulation, so there is no open market to obtain a more competitive price for this type of service. However, year-to-year analysis of utility expenses can provide budgetary estimates so a purchase order can be issued to pay this type of service through the accounts payable process.

- 1.64 percent (1/61) of the Departments/Divisions (cost center, org code) level used the P Card Program to pay a vendor for lawn services totaling $83,606.14. The $83,606.14 total paid to the vendor represents 6.02 percent of the sampled account codes total of $1,389,721.74. Monitoring of the cost of this vendor should have noted this vendor's services were not considered a small purchase and should have had a bid process as stated in the Purchasing policy.

- Three (3) of the 28 vendors who were paid for their goods and services using the P Card Program, had purchases which were not generally considered small purchases and should have been procured using other procurement methods, as discussed below. Transaction totals at the various Departments/Divisions (cost centers, org code) level for these vendors have a combination of cumulative vendor totals at the Departments/Divisions cost centers org code level that are both less than and greater than the $7,000 small purchase threshold.

  These three vendors are summarized below:

  - 27.87 percent (17/61) of the Departments/Divisions (cost centers, org code) level used the P Card Program to make payments to a vendor that supplies uniform services, fire protection equipment, etc. These payments totaled $132,079.74, which represents 9.50 percent of the sampled account codes total of $1,389,721.74.

Of these 17 cost centers:

- 35.29 percent (6/17) of the Departments/Divisions (cost centers, org code) level had vendor payments greater than the maximum $7,000 small purchases threshold requiring other procurement methods.
- 64.71 percent (11/17) of the Departments/Divisions (cost centers, org code) level had cumulative vendor totals less than the maximum $7,000 small purchase threshold that would need a cost analysis of the vendor at the entity level to ascertain the most appropriate procurement method.

- 14.75 percent (9/61) of the Departments/Divisions (cost centers, org code) level used the P Card Program to pay a painting vendor. The P Card payments totaled $98,253.00, which represents 7.07 percent of the sampled account codes total of $1,389,721.74.

  Of these 9 cost centers:

  - 33.33 percent (3/9) of the Departments/Divisions (cost centers, org code) level had vendor payments greater than the maximum $7,000 small purchases threshold requiring other procurement methods.
  - 66.67 percent (6/9) of the Departments/Divisions (cost centers, org code) level had cumulative vendor totals less than the maximum $7,000 small purchase threshold that would need a cost analysis of the vendor at the entity level to ascertain the most appropriate procurement method.

- 4.92 percent (3/61) of the Departments/Divisions (cost centers, org code) level used the P Card Program to pay a cleaning vendor. The P Card payments totaled $100,205.00, which represents 7.21 percent of the sampled account codes total of $1,389,721.74.

  Of these 3 cost centers:

  - 66.67 percent (2/3) of the Departments/Divisions (cost centers, org code) level had vendor payments greater than the maximum $7,000 small purchases threshold requiring other procurement methods.

- 33.33 percent (1/3) of the Departments/Divisions (cost centers, org code) level had cumulative vendor totals less than the maximum $7,000 small purchase threshold that would need a cost analysis of the vendor at the entity level to ascertain the most appropriate procurement method.

Monitoring and performing a cost analysis at the Departments/Divisions (cost centers, org code) level for vendor payments greater than the small purchase thresholds and at the entity wide level for cumulative vendor payments for the vendors across cost centers when the individual cost center was less than the maximum small purchasing threshold but cumulatively exceeded the small purchase threshold, would have provided for the use of other procurement methods that would have been more advantageous to the BoCC in the utilization of the resources and assist with the reduction of operating costs by obtaining the goods or services through competitive markets and ensuring the best price and value was obtained.

Our Analytical Review of the Departments/Divisions (cost centers, org code) level P Card transactions for the 28 vendors recorded in the sampled account codes did not identify any instances of purchase splitting to circumvent the procurement methods. A similar result was noted in Test of Transaction Controls Result No. 7 i).

As established the purpose of the P Card Program is to make small purchases during the year that conform to the small purchase thresholds in the Purchasing policy. Small purchases do not require any quotes or bids and are intended to streamline the purchasing process for small purchase items. By allowing small purchase thresholds, Departments/Divisions (cost centers, org code) level managers can skip quotes, informal and formal bidding requirements, etc., and the P Card Program can save significant time and resources otherwise consumed by lengthy bid reviews for minor items such as office supplies. In theory all P Card purchases are to be made for small purchases and the P Card Program is not intended to replace or circumvent any other procurement method.

This analysis provides the detail on how the Departments/Divisions (cost centers, org code) level are using their P Cards and whether the Departments/Divisions (cost centers, org code) level are using the P Card Program as intended or may signal when Departments/Divisions (cost centers, org code) level may be unintentionally circumventing the Leon County Government, Purchasing Policy No. 96-1 recommendations for other procurement methods would obtain the best price and value from vendors who have cumulative payments in excess of the small purchase thresholds.

Management's monitoring of their P Card purchases by cumulative vendor payments and performing an annual cost analysis should signal to budget managers that other procurement methods would have been more effective to use instead of the P Card Program for many of the vendor totals that exceed the small purchasing thresholds. The data Charts 3 and 4 in Appendix I, provide Departments/Divisions (cost centers, org code) level managers with detail to show when they should work with the BoCC Director of Purchasing to ensure that the procurement method used is getting the best value from the vendor on a Departments/Divisions (cost centers, org code) level basis as well as on an entity wide basis.

Additionally, monitoring of any entity wide unit priced contract's usage should be performed in the pre-transaction phase and again in the P Card reconciliation phase by the P Card Reconciler to ensure that the price matches the per unit contract price to confirm that the contract price was in fact the price per unit paid and the total cumulative vendor payments do not exceed any contract cap to prevent overspending on the contract. This analysis should be documented in the voucher package. The P Card Program is not the best option for tracking the contract pricing and remaining encumbered funding since generally no Purchase Order is issued in the P Card process. These monitoring controls are established in the accounts payable process.

Cause:

The monitoring of activities is relevant to the achievement of the entity's objectives. Periodic reviews by Departments/Divisions (cost centers, org code) level managers and other senior management is designed to contribute to ensuring the integrity and purpose of the P Card Program and the P Card Program's adherence to the Purchasing policy for all BoCC Departments/Divisions, and employees of Leon County when procuring goods and services for a public purpose, promoting fair competition, maximize value for taxpayers, maintain high-quality standards for goods and services procured and remaining in compliance with BoCC Purchasing and P Card policies. Nonexistent or inadequate monitoring of activities by Departments/Divisions (cost centers, org code) level managers of their P Card Program usage allows for weaknesses in internal control to not be timely detected and the noncompliant processing to continue without correction.

BoCC Departments/Divisions (cost centers, org code) level managers and entity wide senior managers did not appear to have an internal control system in place to monitor and track cumulative vendor payment totals or demonstrate the effect of a cost analysis prior

to the beginning of the fiscal year to ascertain the best procurement methods to use to obtain goods and services from some vendors at the Departments/Divisions (cost centers, org code) level or at the entity wide level. It appears that the P Card Program was utilized beyond its purpose for making small purchases without competitive pricing.

Although it is likely any possible circumvention of the Purchasing policy and the substitution of the P Card payment method for the accounts payable process was unintentional, there appears to be a loss or fading of knowledge for the P Card Program's purpose at the Departments/Divisions (cost centers, org code) level that has placed more and more reliance on using the P Card to pay Departments/Divisions (cost centers, org code) level expenses when other procurement methods should have been used to ensure the most cost effective use of resources.

Consequence:

The BoCC Departments/Divisions (cost centers. org code) level may be overcharged for the goods and services when quotes, bids, or competitive procurement purchasing methods are not utilized. Without a monitoring control in place the cost effectiveness and the promotion of fair competition cannot be assured, and actions may inadvertently violate Leon County Government, Purchasing Policy No. 96-1 and the Board of County Commissioners, Purchasing Card Policy No. 00-07.

Active and ongoing monitoring increases the assurance of cost effectiveness of operating resources and containment of operating costs to provide the best pricing or value for the goods and services needed. Increasing the monitoring of cumulative vendor payments and setting up other procurement methods, if needed during the fiscal year, reduces the risk of the BoCC overpaying for the goods or services purchased.

Recommendations:

IA recommends BoCC Departments/Divisions (cost centers, org code) level managers receive periodic P Card Program refresher training to gain and maintain a greater understanding of the intent of the P Card Program. The periodic training should include the P Card Program's purpose to limit its use for small purchases rather than being used as a matter of convenience to pay utility, communication, fixed assets coded items, and vendors who should have been procured using a different procurement method based on total cumulative vendor expenditures, in order to ensure compliance with policy, contain operating costs, and receive the best price and value for goods and services.

IA recommends monitoring and cost analyses be improved. A cost analysis should be performed at least annually by the Departments/Divisions (cost centers, org code) level managers and at the entity wide level by the Purchasing Division for vendor expenditures paid by the P Card Program to ascertain which purchasing method should be used for future needs to receive the best price and value rather than using the convenience of the P Card Program to make purchases on a noncompetitive basis.

IA recommends the design and implementation of a monitoring process as part of the internal control structure at the Departments/Divisions (cost centers, org code) level and entity wide be performed on a routine basis. This monitoring should:

- Track purchases from vendors to assist with compliance and procurement methodology requirements.
- Make any needed corrections if Departments/Divisions (cost centers, org code) level or entity wide managers see cost trending out of compliance with procurement methods.
- Ensure the best price and value reasonably possible are being obtained.

To ensure monitoring of P Card transactions is taking place, IA recommends an additional layer of management approval for purchases should occur prior to the use of the P Card to verify if the proposed P Card transactions is an allowable use of the P Card and determine what the cumulative expenses to date have been made to the vendor and consult with the Purchasing Division about what other types of procurement methods should be used if the vendor's cumulative payments are getting close to other procurement thresholds.

Management may consider setting up automated alerts in the procurement and accounting systems to inform the Departments/Divisions (cost centers, org code) level and entity wide managers when a vendor reaches an approximation check point of a threshold limit or other EDP edit checks as management deemed appropriate.

Management Response:

BoCC - See the **BoCC Responses by their Entirely** at the end of the report. Below is a summary of their response and anticipated corrective actions.

- Recognizes that reviewing cumulative vendor expenditures can assist in identifying opportunities for consolidated purchasing and potential cost savings. Such analysis is most effective when it also considers existing contracts, applicable exemptions, and the circumstances surrounding individual purchases.
- To strengthen documentation and reinforce compliance, the Purchasing Division intends to revise the Board of County Commissioners P Card Policy No. 00-07 in the coming months to incorporate applicable improvements identified during the audit. Revisions will include a requirement for P Cardholders to identify the applicable contract number on supporting purchase documentation when a P Card is used for purchases under an existing contract.
- The Purchasing Division plans to implement mandatory refresher training every two years to reinforce appropriate P Card usage, purchasing thresholds, and documentation requirements.

Analytical Review
Result #3 – Finweb Data and Storage Retention

Background of policies, training materials, and other guidance:

General Records Schedule GS1-SL For State and Local Government Agencies is the general records schedules established and published by the Department of State and intended for use by state, county, city, and special district public records custodians. It establishes how long State and Local Government Agencies need to keep data and provides instructions and forms for the data's proper disposal. All Florida public agencies are eligible to use the GS1-SL, which provides retention periods for the most common administrative records, such as route correspondence and personnel, payroll, financial, and legal records. The retention periods set forth in the general records schedules are based on federal and state laws and regulations, general administrative practices, and fiscal management principles and are considered minimum retention periods. Public agencies may retain their records longer at their discretion. State and Local Government Agencies should be aware of all laws and regulation relating to their records and recordkeeping requirements.

General Records Schedule GS1-SL For State and Local Government Agencies Records Retention Schedule for FINANCIAL TRANSACTION RECORDS: DETAIL (Item #435) states "This series consist of records documenting specific financial transactions of the agency including transactions through cash, checks, warrants, vouchers, electronic fund transfers (EFT), credit and debit cards, purchasing cards, or other methods. The series may include, but is not limited to, requisitions, requisition logs, purchase orders, contracts, purchasing (P Card) receipts, vendor invoices, receiving reports, acceptances of contract deliverables, bank/financial account statements, check registers, canceled or voided checks, check stubs, canceled or voided warrants, disbursement ledgers, journal transactions, expenditure detail reports, refund records, cash collection records and reports, cash receipt books, cash register tapes, deposit/transfer slips, EFT notices, credit and debit card records, receipt ledgers, receipt journal transactions and vouchers, refund records, bad check records, and other accounts receivable and account payable related documentation. The series may also include a copy of the agency's sales tax exemption form. NOTE**:** Agencies that electronically transmit checks to a financial institution must retain the check

under this item unless the financial institution is retaining complete images of the check for the minimum retention required for this item. Retention is based on Section 95.11(2), Florida Statutes (F.S.), Statute of Limitations on contracts, obligations, or liabilities. See also "FINANCIAL TRANSACTION RECORDS: SUMMARY." RETENTION**:** 5 fiscal years after transaction completed."

Board of County Commissioners, Public Records, Electronic Communications, and Records Retention Policy No. 96-4, effective January 26, 2021, indicates the purpose of the policy is to comply with the Public Records Law (Chapter 119, F.S.) and State Records Retention Schedules (Chapter 257.36, F.S.).

Board of County Commissioners, Public Records, Electronic Communications, and Records Retention Policy No. 96-4 defines:

- *County Public Records* to mean *Public Records* created or received by any County Commissioner, officer, appointee, or employee in connection with the official business of the County and which perpetuates, communicates or formalizes knowledges.

- *Public Records* as the definition set forth in Section 119.011(12), F.S., which reads: "all documents, paper, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of physical form, characteristics, or means of transmission, made or received pursuant to law or ordnance or in connection with the transaction of official business by an agency."

- *State Records Retention Schedules* as the retention schedules and disposal processes for *Public Records* that are established by the State of Florida, Department of State, Division of Library and Information Services. The *State Records Retention Schedules* officially establish the minimum length of time that a *Public Record* must be retained. The County abides by the General Records Schedule GS1-SL for State and Local Government Agencies.

Purchasing Card (PCARD) Reconciler Training, BoCC Leon County, Florida [aka also filename BoCC Purchasing Card (Pcard) Reconciler Training.ppt] is a PowerPoint presentation to train the Departments/Divisions P Card Reconcilers in the P Card Process. It covers the 7 Steps needed for the P Card Reconciler to:

- Send the approved Departments/Divisions combined voucher package files for all of the P Card Charges listed on the Complete P Card Waiting for Approval by Individual

Report to the Finance Department for scanning and retention of the supporting voucher package information as hyperlinked to the P Cardholder on the Finweb intranet site.

Condition:

The Leon County Clerk of the Circuit Court and Comptroller's Finance Department hosts an online intranet web portal commonly referred to as Finweb. This portal serves as a guidance and disclosure site for the Board of County Commissioner (BoCC) Departments/Divisions as well as the Clerk Departments for various informational items, such as W-2 instructions, BoCC and Clerk P Card and other vendor payable searches and reports, P Card policies & forms, P Cardholder lists [which are hyperlinked by fiscal year (FY) to the P Cardholder's transaction supporting documentation (also known as the voucher package or as noted in the GS1-SL for item #435, financial transaction records - detail)], etc. The Finweb also provides as menu options BoCC and Clerk policies that the BoCC or Clerk P Cardholders and P Card Reconcilers may need when processing and submitting voucher documentation to the Finance Department.

This includes the reports [Incomplete PCARD Report by Individual and the Complete Pcard Waiting for Approval by Individual Report] used by the BoCC and Clerk Departments/Divisions P Card Reconcilers when processing their assigned P Cardholder's transactions in order to transmit their completed P Card voucher packages to the Finance Department for hyperlinking the voucher package on the code column of the applicable P Cardholder listed on Finweb creating a data row record.

Finweb was set up to function as the repository of all P Card transactions when the P Card Program was implemented. Finweb posts BoCC and Clerk P Cardholder lists that have hyperlinked transactions which can be queried from 2001 (the inception of the P Card Program) to the current transactions. The transactions are viewable by selecting the applicable Cardholder list menu option and are stored in last name alpha order

Review of the Finweb for the BoCC and the Clerk P Card information indicated:

Our review of the Finweb site as of July 10, 2026, indicated the BoCC P Cardholder list data records had 1,396 data rows and the Clerk P Cardholder list had 138 data rows in FY periods that fall in various retention phases: pre-retention, partial retention, retention and post retention periods, as listed in the Table 6 below. The required retention period is established by General Records Schedule GS1-SL For State and Local Government Agencies as 5 fiscal years after transaction completed.

Table 6 Stored P Card Voucher Packages and Their Age of Retention

In Retention Phase:			
FY 26 only (Pre-retention Current FY - In Process)	**FY 26 only (Current FY - In Process) + FY 25 to FY 21 (Retention Period)**	**FY 25 to FY 21 (Retention Period)**	**Total Data Records**
BoCC:			
15	138	148	301
Clerk:			
4	10	11	25
In Partial Retention Phase:		**Post Retention Phase**	
FY 26 only (Pre-retention Current FY in process) + FY 25 to FY 21 (Retention Period) + Post Retention Period (Records Aged Out FY 20 & Older)	**FY 25 to FY 21 (Retention Period) + FY 20 & Older (Post Retention Period - Records Have Aged Out)**	**FY 20 & Older (Post Retention Period - Records Have Aged Out)**	
BoCC:			
145	245	705	1095
Clerk:			
6	11	96	113

The 1,396 BoCC P Cardholder data record rows included:

- 33 P Cardholders who had two separate data record rows with and without linked financial transaction records detail.
- 17 P Cardholders who appeared to be Clerk staff (with and without linked FY financial transaction records detail on the Finweb BoCC P Cardholder list) or were also listed with separate financial transactions records detail on the Finweb Clerk P Cardholders list.

- 2 P Cardholders who were identified as another Constitutional Office's P Cardholders for which no separate P Cardholder list was established for the other Constitutional Office to file their processed financial transaction records detail to, so they were combined with the BoCC P Cardholder list for storage.

The Finweb 1,396 BoCC P Cardholder list has 896 more BoCC P Cardholders than the 500 active BoCC P Cardholders list provided by the BoCC P Card Administrator. The majority of the 896 variance between the Finweb BoCC P Cardholder list and the active BoCC P Cardholder list are prior P Cardholders who are no longer listed on the active BoCC P Cardholders list on file with the BoCC P Card Administrator.

The Finweb 138 Clerk P Cardholder list has 117 more Clerk P Cardholders than the 21 active and known Clerk P Cardholders list provided by the Clerk P Card Administrator. These 138 Clerk P Cardholder data record rows included 3 P Cardholders with double record rows containing different linked FY financial transaction records detail. The majority of the 117 variance between the Finweb Clerk P Cardholder list and the active Clerk P Cardholder list are prior P Cardholders who are no longer listed on the active Clerk P Cardholders list on file with the Clerk P Card Administrator.

For the 502 active BoCC P Cardholders (See Table 2) IA noted the following when compared to the Finweb posted data:

Status:

- 96 percent (480/500) of the active BoCC P Cardholders had an incorrect status listed as Voluntarily Closed on Finweb.
- 4 percent (20/500) of the active BoCC P Cardholders were not included on the Finweb BoCC P Cardholder list.

Credit Limit:

- 93 percent (465/500) of the active BoCC P Cardholders' credit limits did not agree with the BoCC P Cardholder credit limit posted on Finweb.
- 4 percent (20/500) of the active BoCC P Cardholders did not have credit limits posted on Finweb because the active BoCC P Cardholders were not included on the Finweb BoCC P Cardholder list.

- 3 percent (15/500) of the active BoCC P Cardholders' credit limits agreed with the credit limit posted on the Finweb.

For the 20 active BoCC P Cardholders who were not included on the Finweb BoCC Cardholder list, auditors requested copies of these 20 P Cardholder's approved Leon County Purchasing Card Request/Change Form and Leon County Government Purchasing Card Agreements to verify whether or not they were issued a P Card and were valid P Cardholders.

Once validated, IA reviewed the activation dates of the P Card and the dates the P Card was last used to ascertain whether or not these P Cardholders had any activity on their P Cards that was not recorded in the banner accounting system and should have been included on the Finweb repository. The results of that review is noted in Table 7 below.

Table 7 Summary of 20 BoCC P Cardholders Activation and Use Activity

Activated P Card but has not had any purchasing activity*	Has not activated the P Card and has not had any purchasing activity*	Activated the P Card and Used their P Card
11	8	1

*these groups of BoCC P Cardholders indicate they may not need the P Card that was issued to them since their P Cards were either never activated and/or never used.

As noted in Table 7 above for the 20 active BoCC P Cardholders who have no Finweb banner accounting records, only one P Cardholder had purchase activity. This active BoCC P Cardholder was issued a P Card on January 15, 2015, did not activate their P Card until December 9, 2017 and last used the P Card on April 18, 2019, which falls in the post retention period for maintaining financial transaction report details.

The P Card issuance status for these 20 BoCC P Cardholders is noted in Table 8:

Table 8 Issuance Status for 20 BoCC P Cardholders

#	Date Issued	P Card Activation Date	Not issued and actions taken
1	Not recorded Likely received on or after 8/10/22	9/14/22	Application 8/5/22, Agreement 8/5/22, and Training 8/10/22 Never used
2	11/22/22	Not activated	
3	1/23/25	2/12/25	Never used
4	Not Issued to employee	Not activated	Application notes employee **did not complete training**; Application Date 7/21/25; P Card ordered from vendor (listed on Active P Cardholders list the BoCC P Card Administrator queried from vendor database); BoCC Purchasing Division cancelled P Card with vendor on 5/29/26, 312 calendar days after their application was approved.
5	1/15/15	12/9/2017	Inactive since 2019
6	Not Issued to employee	Not activated	Application notes employee **did not complete training**; Application Date 6/3/25; Agreement Date 4/22/25; P Card ordered from vendor (listed on Active P Cardholders list the BoCC P Card Administrator queried from vendor data base); BoCC Purchasing Division cancelled P Card with vendor on 5/29/26, 337 calendar days after the application was approved.
7	9/2/25	11/6/2025	Never used
8	7/9/25	7/16/2025	Never used
9	3/29/23	6/2/2023	Never used
10	6/26/25	7/10/2025	Never used
11	1/10/25	1/28/2025	Never used
12	7/22/25	Not activated	
13	2/20/25	4/4/2025	Never used
14	12/5/23	6/27/2025	Never used
15	8/26/22	8/26/2022	Never used
16	9/9/22	9/9/2022	Never used
17	6/7/24	Not activated	
18	9/5/25	Not activated	
19	12/7/23	Not activated	
20	7/6/25	Not activated	

- 5 percent (1/20 of the active BoCC P Cardholders not on Finweb): As previously stated only one of these BoCC P Cardholders had purchasing activity. This record is in the post retention period for maintaining financial transaction report detail and should be included in any record retention disposals when implementing a records maintenance and monitoring procedure to dispose of records past the required retention period.

- 10 percent (2/20 of the active BoCC P Cardholders not on Finweb): As noted in Table 8 above, these two P Cardholders were never issued a P Card, so no Finweb data record row would have been set up. Their P Cards were obtained from the vendor as evidenced by their listing in the vendor's database as an active user and the P Cards were sent to the BoCC P Card Administrator that were to be provided to the employee after they completed their training.

  These P Cards were subsequently deactivated by cancelation with the P Card vendor on May 29, 2026, by the BoCC P Card Administrator. The BoCC P Card Administrator records the training date on the Leon County Purchasing Card Request/Change Form. The documentation provided indicates these 2 employees had not completed their required training. These deactivations were 312 and 337 calendar days, respectively, after their Leon County Purchasing Card Request/Change Form was approved until their cancelation date noted on the Leon County Purchasing Card Request/Change Form.

  The lag time to deactivate the P Cards beyond a reasonable timeframe, such as 30 days after the approved Leon County Purchasing Card Request/Change Form, indicates a lack of adequate monitoring procedures established to timely cancel P Cards for employees whose inaction demonstrates a lack of need to have a P Card. The Board of County Commissioners, Purchasing Card Policy No. 00-07 is silent on the establishment of this benchmark for the P Card Program to set a measurement timeframe to cancel P Cards received but not deliverable to the P Card applicant due to inaction within a reasonable amount of time after their application date.

- 85 percent (17/ 20 of the active BoCC P Cardholders not on Finweb): Never had the automated reciprocal banner file downloaded into the Finweb site because the P Cardholders did not use their P Cards to generate any financial activity.

  When the BoCC P Card Administrator sets up the P Card Applicant's P Card account with the P Card vendor, they enter the budget account codes listed on the approved application (which are the banner accounting codes). The P Card vendor generates the P Cardholder's assigned identification number as part of the output in the electronic data record confirmation process. Then when the P Cardholder uses their P Card, account code data that was established for the P Cardholder in the P Card vendor file is matched during the transaction download process that creates the P Cardholder account into the banner accounting system. Subsequently when the

Departments/Divisions approved, processed voucher packages are transmitted to the Finance Department from the Departments/Divisions P Card Reconciler, the voucher support is linked on the Finweb repository for the P Cardholder's account by the Clerk's records management team. These voucher packages support the accounting entry that was written into the general ledger when the P Card transactions were downloaded from the P Card vendor and reconciled by the BoCC P Card Reconciler.

These 17 P Cardholders are listed on the active BoCC P Cardholders list because they have been processed with the P Card vendor but there were no reciprocal Finweb records because the P Cardholder has not used the P Card to make a purchase. Since there has been no financial transaction record detail there are no files to match up to the banner system for the P Cardholder to automatically create the record into the banner system when the bi-monthly download of transactions are processed into the general ledger. Therefore, not having a corresponding Finweb record is not considered an exception.

For the 21 active Clerk P Cardholders (See Table 2) IA14.28 noted the following when compared to the Finweb posted data:

Note: the active Clerk P Cardholder list from the P Card Administrator did not include the credit limits, so no comparison to the Finweb data could be made for the active Clerk P Cardholders credit limits.

Status

- 42.86 percent (9/21) of the active Clerk P Cardholders had an incorrect status listed as Voluntarily Closed on Finweb.
- 38.10 percent (8/21) of the active Clerk P Cardholders had the correct status listed as Open on Finweb.
- 14.28 percent (3/21) of the active Clerk P Cardholders had the correct status listed as Voluntarily Closed on Finweb.
- 4.76 percent (1/21) of the active Clerk P Cardholders was not listed on Finweb.

Other Information on Finweb:

- BoCC P Card policy that was reviewed during the audit as the linked policy on Finweb was stale. It opens to the March 13, 2012, version rather than the most current version dated May 9, 2023. Subsequently, the BoCC P Card policy was revised again on June 9, 2026, by the Sustainability Manager to include the local government prohibition from enforcing policies which support net zero policies enacted by House Bill 1217. Users of the Finweb may mistakenly infer the stale policy to be the current BoCC policy requirements.

- Leon County Clerk of Court and Comptroller, On-Line Purchasing Card Training on the Finweb and Purchasing Card (PCARD) Reconciler Training, BoCC Leon County, Florida materials are out of date with the active P Card contract vendor and Finance Department contact information, respectively. Further, the Clerk P Card Policy Section No. 14-2A is dated May 29, 2001, precedes the current P Card STC dated January 5, 2016, which has a different vendor than the one listed in the policy.

Cause:

Review of the Finweb – Data Storage

It appears that Finweb is not routinely monitored and updated by the Finance Department to ensure accuracy or the proper management of records available for viewing by the Finweb users. The stale and obsolete materials and record retention requirements have been primarily affected by the past and frequent turnover in the Finance Department key leadership roles, resulting in limited human resources to perform the monitoring and updates. This turnover has also affected the institutional knowledge of how and why the Finweb was initially structured and what future updates and changes should have been implemented over time to keep the Finweb site relevant and up to date. This includes no consideration subsequently being given to the retention period of the stored records since the P Card Program's inception. This allowed the Finweb's electronically stored records and list of P Cardholders to accumulate without proper disposal.

The lack of established monitoring and reconciling procedures over the Finweb P Cardholder data records rows and linked financial transaction report detail records not only has the potential to defer records retention management but also does not ensure a quality check is actually being performed on the detail posted on the Finweb P Cardholder lists to ensure the accuracy and completeness of:

- The Finweb's published BoCC and Clerk P Cardholders list.
- The P Cardholder's status and applicable credit card limits added to or omitted from the Finweb lists.
- The assurance that all of the financial transaction record detail is properly stored on the appropriate Finweb repository link.

Finweb Stale Referenced Links

- A lack of performing periodic reviews of the Finweb links to policies and training materials leads to stale policy information.

Untimely Cancellation of P Cards Received But Never Issued

The lack of a monitoring procedure to timely review and cancel any outstanding P Cards remaining with the BoCC P Card Administrator due to inaction on the part of the P Card Applicant, resulted in unissued P Cards to remain as an open account with the P Card vendor for 312 and 337 calendar days, respectively before the account with the P Card vendor was deactivated.

Consequence:

Using the Finweb as a repository of all P Card financial transactions records detail since the inception of the P Card Program allows obsolete records to continue to be stored electronically when they no longer have a retention requirement. This in turn results in an inefficient use of limited IT resources as well as the cost to maintain obsolete records. The used storage space could be better served by being redistributed to higher priority IT storage needs and creating efficiencies in record monitoring, management, and retention procedures.

Not periodically reconciling the data stored on the Finweb P Cardholders lists to the active BoCC P Cardholders lists and transmitted financial transaction record detail to ensure its accuracy, completeness, and retention requirements creates inefficiencies when using the Finweb as a resource. These inefficiencies may result in longer look up times if the data is recorded on the wrong list. Inaccurate or omitted information on the Finweb may create a lack of confidence in the Finweb by its intended users.

When information is not being updated to provide users with the most current and relevant information, the Finweb resource becomes irrelevant, and users either lose confidence in the information provided or use the stale information under the misimpression it is the correct policy to use.

BoCC P Card policy is deficient in establishing thresholds to cancel unissued P Cards to P Cardholders due to the P Cardholders' incomplete requirements. See similar result regarding stale P Cardholders in Analytical Review Result No. 4. When P Cards are allowed to remain open with the P Card vendor while the P Card remained in the custody of the P Card Administrator contributes to a greater risk of loss when the population of inactive P Cards are not cancelled in a timely manner.

Recommendations:

Although General Records Schedule GS1-SL For State and Local Government Agencies states the retention periods set forth in the general records schedules are minimum retention periods, it also states that public agencies may retain their records longer at their discretion.

Therefore, the Finance Department's retention of all P Card financial transaction records detail is not an area of noncompliance with General Records Schedule GS1-SL For State and Local Government Agencies. However, IA recommends the Finance Department implement the General Records Schedule GS1-SL For State and Local Government Agencies and Board of County Commissioners, Public Records, Electronic Communications, and Records Retention Policy No. 96-4, for the established retention period of 5 years for financial transaction records detail as part of an effective and efficient monitoring procedure to assist with the management of their custodial function over the financial transaction records detail and the overall governance and management of limited IT resources.

IA recommends a review of the records currently stored on the Finweb should be undertaken to identify the records that have aged out of the retention period and for those aged out records, IA recommends the Finance Department follow the proper disposal practices established in the General Records Schedule GS1-SL For State and Local Government Agencies. The signed approved disposal form should be maintained to document the proper disposal of the aged-out records. Further, IA recommends the Finance Department perform an annual monitoring and review of the Finweb retained

records and P Cardholder lists data to timely dispose of records as they age out.

In additional to correcting the stale accounts being retained on Finweb, IA recommends the Finance Department's review of the Finweb data also correct:

- Any inaccurate or incomplete data, such as the incorrect status and credit limits listed on the Finweb's List of P Cardholders that remain in the retention period or remove the status and credit limit information from the Finweb site since they can be obtained from the P Card Administrator.

- Links should be refreshed to the most current policy or removed from the menu options for BoCC's policies since the official BoCC policies are published on the BoCC website, which would be considered their official policy repository.

IA recommends that the Board of County Commissioners, Purchasing Card Policy No. 00-07 be updated to include measurement thresholds to cancel unissued P Cards when the P Cardholder has not completed all of the requirements to receive their P Card within a reasonable period of time, such as 30 days from their application date. Also see Analytical Review Result No. 4 for similar recommendation for stale P Cardholder usage.

IA recommends for the 18 active BoCC P Cardholders that were not posted to the Finweb, who were either issued a P Card but either did not active it or activated their P Cards but never used them, their applicable Supervisor should make a determination of whether the P Cardholder should remain an active P Cardholder or have their P Card account deactivated and forward those results to the BoCC P Card Administrator to deactivate any of the accounts noted for closure. A similar recommendation is noted in Analytical Review Result No. 4 for stale P Cardholders.

Management Response:

BoCC - See the **BoCC Responses by their Entirely** at the end of the report. Below is a summary of their response and anticipated corrective actions.

- The Purchasing Division will update Board of County Commissioners, Purchasing Card Policy No. 00-07 to establish a timeframe for canceling P Cards that have been ordered but not issued. Under the revised policy, P Cards that have not been picked up within 30 calendar days after Purchasing notifies the P Cardholder that the P Card is available will be canceled.

- As part of the planned biennial P Card refresher training, the Purchasing Division will review the responsibilities of Department Purchasing Card Administrators, including the existing requirements to maintain a list of P Cards issued to departmental employees and conduct an annual physical inventory of those P Cards. The training will reinforce the importance of these responsibilities and periodically evaluating whether assigned P Cards continue to be necessary.

Finance Department

- Records Maintenance on Finweb: The Finance Department will work with the Department of State to send all electronic copies beyond the five year timeframe stored on Finweb over to them. Currently, our priority is responding to the Annual Financial Report audit, but we plan to put full effort into this when all the information has been provided for the audit, which should be by the end of December.

- Maintaining BoCC official policy on Finweb: The Finance Department has begun the process of removing the board policies being hosted on Finweb, and is instead having the link go directly to the Board Policy website, for individuals to review for themselves the policies so that the latest version is always being referenced.

Analytical Review
Result #4 – P Cardholder Activity / Policy Benchmarks / Physical Verification and Safeguarding

Background policies and training materials:

Board of County Commissioners Purchasing Card Policy No. 00-07:

- Section I. C. 20., defines the P Card Reconciler as the individual appointed by the Division Director to receive the P Cardholder's monthly statements and receipts for the Departments/Divisions. They process payment approvals of approved transactions for the P Cardholders in the Departments/Divisions. This involves assigning proper accounting codes and checking the available budget in the County Financial system prior to forwarding approved statements and invoices to the Finance Department.

- Section I. D. 1. a., assigns the responsibility to the Cardholder to ensure their P Card and the card number are retained and secure.

- Section I. D. 3. e., assigns the responsibility to the Department Purchasing Administrator to maintain a list of P Cards issued to employees in the Departments/Divisions and on an annual basis they are required to conduct a physical inventory of the P Cards in the Departments/Divisions.

- Section I. D. 4. b., assigns the responsibility to the BoCC P Card Administrator to maintain a list of P Cards issued to county employees.

- Section I. D .4. h., assigns the responsibility to the BoCC P Card Administrator and designee (appointed by the County Administrator) to develop and administrator all P Card training.

- Section I. D. 6. b., assigns the responsibility to the BoCC Purchasing Division for the establishment and monitoring of benchmarking objectives.

Purchasing Cardholder Training, Leon County Government (also named BoCC P Card Cardholder Training 2026.ppt) is the name of the training document and also the file name for the PowerPoint presentation developed to train new BoCC P Cardholders on the use of their P Card prior to issuance. The training covers an overview of the P Card Program and the use of forms and procedures, including adherence with other BoCC policies, such as but not limited to Purchasing, P Card, and Travel policies. The training also provides examples of adequate and inadequate documentation.

Purchasing Card (PCARD) Reconciler Training, BoCC Leon County, Florida [aka also filename BoCC Purchasing Card (Pcard) Reconciler Training.ppt] is a PowerPoint presentation to train the Departments/Divisions P Card Reconcilers in the P Card Process. It covers the 7 Steps needed for the P Card Reconciler to post the P Card transaction and prepare the voucher package to submit to the Finance Department.

Leon County Clerk of Court and Comptroller, On-Line Purchasing Card Training, covers many of the same areas as the Purchasing Cardholder Training, Leon County Government materials provides to new P Cardholders and Purchasing Card (PCARD) Reconciler Training, BoCC Leon County, Florida provides to P Card Reconciler, but also instructs the P Cardholder to add the account codes on the receipts noted in their budget and sign their receipt [denotes approval of the individual transaction by the actual purchaser], and instructs the P Cardholder to write “See ID” on the endorsement line on the back of their P Card.

Note: Although IA observed the Purchasing Cardholder Training, Leon County Government materials have the account codes noted on their example supporting documentation, the training did not specify that the P Cardholder must write the approved account codes on the receipts or anywhere in the individual P Card transaction voucher package documentation. As noted in the Board of County Commissioners, Purchasing Card Policy No. 00-07, Section I. C. 20., the Departments/Divisions Reconciler is responsible for assigning proper accounting codes and checking the available budget. Further, the Purchasing Cardholder Training, Leon County Government materials were silent on how to endorse the P Card once it is provided to the P Cardholder.

Condition:

Review of Active BoCC P Cardholder List

The BoCC P Card Administrator provided a list of 502 active BoCC P Cardholders as of April 17, 2026, which contained the date the P Card was last used by the BoCC P Cardholder. The BoCC Purchasing Division stated they had reviewed this list and noticed 3 users who were no longer employed with the county and they had also recently cancelled 5 other BoCC P Cardholders on this list and processed to move these 8 P Cardholder accounts to an inactive status and close their P Cards accounts with the P Card vendor.

IA performed Analytical Review procedures to determine the magnitude of the stale users (not used their P Card for over a year) in the 502 active BoCC P Cardholders list and determine if there was a mechanism to inactivate stale users after a set period of time.

IA reviewed the Board of County Commissioners, Purchasing Card Policy No. 00-07 to determine if the policy included a monitoring or review process to review the current P Cardholder lists on a periodic basis and track P Cardholders' nonuse to ascertain whether the Departments/Divisions want to continue to allow staff, who demonstrate no need for the P Card by their nonuse, to continue to have the P Card or send in the appropriate documentation to the BoCC P Card Administrator to cancel inactive P Cards.

The results of this review indicated the following:

- The Board of County Commissioners, Purchasing Card Policy No. 00-07 did not contain a specific policy requirement to establish a periodic review of P Cardholders and remove their access due to inactivity after a set threshold. Board of County Commissioners, Purchasing Card Policy No. 00-07 Section I. D. 6. b. states responsibilities are assigned to the Purchasing Division to establish and monitor benchmarking objectives, but no other guidance is listed in the policy as to what the benchmarking objectives would entail.

  Further, Board of County Commissioners Purchasing Card Policy No. 00-07 Section I. D. 3. e., provides a policy requirement for the Department P Card Administrator to maintain a list of P Cards issued to employees in the Departments/Divisions and on an annual basis conduct a physical inventory of the P Cards in the Departments/Divisions. This policy requirement only pertains to the physical custody of the P Card assigned. However, the policy does not establish a monitoring or periodic determination of the P

Cardholders in the Departments/Divisions to verify that they are still active users and their continued need for the P Card to assist in carrying out their official duties if they are infrequent users of the P Card Program. As noted, the policy does not benchmark a periodic point in time where unused P Cards should be deactivated to strengthen controls over the P Card Program to enhance the protection against misuse or potential for fraud in the event a P Card is lost or misplaced or used by an unauthorized party and not detected in a timely manner.

- Query of the April 17, 2026, active BoCC P Cardholders list noted the following patterns of use or inactivity for the P Cardholders listed:

  - 25.90 percent (130/502 of the active BoCC P Cardholders list) are categorized in an inactive use rate – had not used their P Cards since the FY 24. (Stale Users) See the Table 9 for the last year used for these 130 BoCC P Cardholders.

Table 9 Last Year P Card Used by 130 BoCC P Cardholders

Year Last Used	# of active BoCC P Cardholders
2024	29
2023	17
2022	4
2021	7
2020 *	2
2019 *	5
2018 *	1
2017 *	2
2016 *	2
2015 *	5
blank	56

*Post Retention Phase (See Analytical Review Result No 3 regarding data storage retention periods)

  - 38.45 percent (193/502 of the active BoCC P Cardholders list) are categorized in an inactive use rate –had not used their P Cards since the FY 25. (Stale Users) [This included 63 users in FY 25 plus the 130 stale users noted in the prior year's shown in Table 9 above.]

  - 61.55 percent (309/502 active BoCC P Cardholders list) are categorized in an active use rate and 38.45 percent are categorized in an inactive use rate (as noted above).

Physical Verification and Safeguarding Review

Auditors expanded audit procedures based on the 38.45 percent and 25.90 percent inactivity rates coupled with the BoCC Purchasing Division's review and correction of 3 BoCC P Cardholders listed as active on the April 17, 2026, active BoCC P Cardholder list, who had previously terminated but did not have their P Card access previously cancelled.

The audit procedure expansion was applied to a sample of 46 BoCC P Cardholders, including stale P Cardholders on the April 17, 2026, active BoCC P Cardholders list and was limited to:

- Verifying the physical existence of the P Card.
- Determining P Cardholders' safeguarding procedures as to how they secured their P Cards when not in use and if they were in compliance with Board of County Commissioners, Purchasing Card Policy No. 00-07, Section I.D.1.a., which requires the P Cardholder to secure their Purchasing Card and card number.
- Reviewing the endorsements on the back of the P Cards.

IA anticipated this testing may result in P Cards that need:

- To be deactivated due to inactivity and deemed to be no longer needed.
- Identify other terminated or transferred employees for whom the BoCC P Card Administrator had not been informed to deactivate their status and cancel the P Card with the P Card vendor.

To ascertain if training materials or P Card policies adequately covered P Card safeguarding and endorsements protocols and whether the protocols are uniformly applied in the BoCC and Clerk P Card Program, IA reviewed:

- Purchasing Cardholder Training, Leon County Government (BoCC) and Leon County Clerk of Court and Comptroller, On-Line Purchasing Card Training (Clerk) materials for new P Cardholders.
- Purchasing Card (PCARD) Reconciler Training, BoCC Leon County, Florida materials.
- Both BoCC and Clerk P Card policies.

This expanded review indicated the following: Board of County Commissioners, Purchasing Card Policy No. 00-07 Section I. D. 3. e., indicates that the Department P Card Administrator is to maintain a list of P Cards issued to employees of the Departments/Divisions and on an annual basis conduct a physical inventory of P Cards in the Departments/Divisions.

This policy requirement establishes an internal control that validates the Departments/ Divisions physical custody of issued P Cards at least annually. If this policy is monitored and communicated effectively then any variations should be investigated and resolved at least annually. Any misplaced or unaccounted for P Cards, as well as changes in personnel at the Departments/ Divisions, should be sent to the BoCC P Card Administrator to update the status of the P Cards unaccounted for during the annual inventory to ensure unaccounted for P Cards are either cancelled or reissued depending on the Departments/Divisions continued need determination for the P Cardholder by the P Cardholder's Supervisor. However, the policy does not address the monitoring and communication of the Department P Card Administrator's results to the BoCC P Card Administrator, creating a void in the guidance provided by the policy to ensure that the results of the BoCC Departments/Divisions annual inventory of active BoCC P Cards are effectively communicated within the organization's P Card Program.

If the annual inventory were to be performed, monitored, and effectively communicated, it would assist with the maintenance of an accurate list of BoCC P Cardholders at the Departments/Divisions as well as at the overall BoCC level maintained by the BoCC P Card Administrator. This control would function as a compensating control to catch any overlooked terminated P Cardholders who may not have previously been identified and sent to the BoCC P Card Administrator for cancelation. Circumstances noted in our audit indicated that any annual inventory process is not currently effective.

Expanded testing noted the following circumstances:

- Prior omissions to timely remove 3 active BoCC P Cardholders [who continued to be listed on the April 17, 2026, BoCC active P Cardholder list] from active status to inactive status with the P Card vendor after their termination of employment with the BoCC Departments/Divisions on June 28, 2024, October 4, 2024, and July 31, 2024, occurred 660 days, 560 days and 260 days late, respectively.

As previously noted, these omissions were noticed by the BoCC P Card Administrator when reviewing the April 17, 2026, active BoCC P Cardholder list. The BoCC P Card Administrator took corrective action to cancel the P Cards for the terminated employees with the P Card vendor and remove them from active status at the time they made their observation. However, had the policy's physical inventory control been placed into operation with appropriate monitoring and communication between the Departments/Divisions and the BoCC P Card Administrator in the fiscal year the termination occurred, these omissions should have been identified and acted on at the time of the inventory.

Further, had the BoCC controls been working as intended, the Departments/Divisions should have notified the BoCC P Card Administrator immediately of the employees' terminations so their P Card could have been deactivated and cancelled on the date of their terminations or shortly (the next business day) thereafter. Changes over the past several years in BoCC personnel have been noted in various Departments/Divisions which likely contributed to the lack of communication between the Departments/Divisions and the BoCC P Card Administrator to deactivate the P Card access.

- The results of the expanded audit procedure to verify the physical custody of the sampled 46 P Cardholder's P Cards and determine the safeguarding of the P Cards when not in use indicated:
    - 32.61 percent (15/46) of the P Cards in the sample were unverifiable for various reasons as listed below.
        - 13.33 percent (2 of the 15 unverified P Cards) of the sampled P Cardholders were on long term sick leave or worked a night shift not conductive to the audit work schedule so auditors could not test these sample items.
        - 46.67 percent (7/15 unverified P Cards) of the P Cards had been cancelled following the regular operating process, so the P Cards were no longer active and available for the verification testing performed in June 2026.
        - 40 percent (6/15 unverified P Cards) of the P Cardholders had either misplaced their P Card, terminated, transferred departments or had destroyed their P Card since they were not using it but had not requested it be cancelled until our audit inquiry (i.e., had not followed the regular operating process). This result confirmed the anticipated risk in expanded audit procedures.

- IA was able to observe the physical custody of 67.39 percent (31 of the 46 observed P Cards). All of the 31 observed P Cardholders had adequate safeguards for storing their P Cards when not in use to mitigate the risk of the P Card from being lost or stolen and misused by an unauthorized third party.

- As for proper endorsement on the P Cards:

  - 6.45 percent (2/31 of the observed P Cards) were properly endorsed with the P Cardholder's signature on the back of the P Card.

    IA did notice there was inconsistency in the training materials between the Purchasing Cardholder Training, Leon County Government and the Leon County Clerk of Court and Comptroller, On-Line Purchasing Card Training regarding how the P Card should be endorsed.

    The Leon County Clerk of Court and Comptroller, On-Line Purchasing Card Training materials state the P Cardholder should write "See ID" on the endorsement line. The Purchasing Cardholder Training, Leon County Government materials was silent and did not provide any guidance on how to endorse the P Card upon receipt.

    Auditors inquired regarding the Purchasing Cardholder Training Leon County Government materials, and it was verbally indicated that any training over the financial controls or documentation of financial requirements for the voucher packages, endorsements, etc., is to be provided by the Finance Department. However, this deference to the Finance Department to perform the P Card training functions for BoCC P Cardholders appears to be contrary to Board of County Commissioners, Purchasing Card Policy No. 00-07, Section I. D. 4. h., which assigns the responsibility for developing and administrating all P Card training for BoCC P Cardholders to the BoCC Purchasing Card Administrator.

    This is especially significant since the Clerk of the Circuit Court & Comptroller cannot set policy for the BoCC, which is a separate Constitutional entity. However, there needs to be coordination between the two entities for consistency in the training materials and expectations for documentation in the voucher package to validate and legitimize the expenditure when using public funds.

- 93.55 percent (29/31 observed P Cards) did not contain any type of endorsement on the back of the P Card to mitigate the risk of misuse if the P Card is lost or stolen.

Cause:

BoCC P Cardholder Usage and Activity

The current Board of County Commissioners, Purchasing Card Policy No. 00-07 does not have established guidelines to periodically monitor active BoCC P Cardholder usage and reassess if the BoCC P Cardholders' have a continued need for their P Card when they are not using it after a certain period of inactivity. Further, a lack of a periodic review creates lost opportunities to strengthen internal controls to provide more effective governance in monitoring and communicating among Departments/Divisions, the BoCC Purchasing Division, and the Finance Department to ensure records are maintained up to date to reflect lists of active P Cardholders based on their continued need for a P Card and maintain a P Card list that accurately captures the additions and removals of P Cardholders in a timely manner.

BoCC Department P Cardholder Supervisors' annual inventory of Departments/Divisions issued P Cards for their existence does not also include their continued need assessment to be communicated to the BoCC P Card Administrator to assist with maintaining up to date lists and ensuring P Cards are cancelled when unused active P Cards are identified as no longer needed by the Departments/Divisions P Cardholder's Supervisor.

Consequence:

Not having a written monitoring policy in place with clearly established thresholds to measure need to ensure: P Cards are only issued to staff who continue to demonstrate a need for the P Card in the performance of their official duties exposes the BoCC to a greater risk of loss when the population of inactive P Cards are not cancelled and often remain unaccounted for. [A similar result was noted in Analytical Review Results No. 3 for unissued P Cards held by the BoCC P Card Administrator with no set time line for cancellation if issuance requirements are not fulfilled timely],

When policies and training information are not periodically reviewed and updated, their information becomes stale and the need to strengthen policy controls may go unnoticed in a timely manner resulting in poor monitoring and communication in the P Card Program. This allows ineffective procedures to continue in an inefficient manner.

Recommendations:

Policy Guidance, Periodic Retraining and Communications Directives

IA recommends BoCC senior managers review their P Card policy and Purchasing Cardholder Training Leon County Government and Purchasing Card (PCARD) Reconciler Training, BoCC Leon County, Florida materials and make appropriate updates to ensure measurement timeframes are set to deactivate stale P Cards [and unissued P Cards as noted in Analytical Review Result No. 3] in a timely manner. The policy update should provide additional guidance to enhance monitoring and communication among various P Card Program participants. IA also recommends the updates provide consistency between the training materials being used by the BoCC and Clerk to ensure consistency with requirements, such as endorsements on P Cards and a stated requirement on how to securely store P Cards when not in use.

BoCC Inactive Users Review

IA recommends the BoCC P Card Administrator conduct a review of all stale P Cardholders with the Departments/Divisions P Cardholder Supervisors to determine how many of the BoCC P Cardholders in the 38.45 percent inactive rate are still active users and obtain reassessments as to whether any of those P Cardholders can be closed. Based on the P Cardholder Supervisor's determination, the Supervisor should provide written documentation to the BoCC P Card Administrator to provide either a request to cancel these P Cards or documentation with the justification of their continued need to retain the P Cards that were issued to Departments/Divisions P Cardholders who do not appear to be using their P Cards.

Then depending on any updated policy timeframe benchmarks, any continued inactive P Cardholder should be reviewed at least annually at the time of the Departments/Divisions P Card inventory. IA recommends that at the conclusion of the annual P Card inventory performed by the Department P Card Administrator, the results are provided to the P Cardholder Supervisor for review and approval along with the Supervisor's determination of continuance or closure of Departments/Divisions P Card accounts. These results should

then be forwarded to the BoCC P Card Administrator for follow up on any account closures. A similar recommendation is noted in Analytical Review No. 3 for 18 users who were not listed on Finweb and had a P Card issued to them who either never used the P Card or never activated it.

BoCC Annual Departments/Divisions P Card Inventory

IA recommends enhanced monitoring and communication of the annual BoCC Department P Card inventory to ensure that the documented results are provided to the BoCC P Card Administrator as a quality control check to the list of BoCC P Cardholders the BoCC Administrator has the delegated responsibility to maintain in order to capture any needed updates on an entity wide basis that may have been omitted during the FY when the changes occurred.

This communication should serve to strengthen controls to investigate and perform any additional inquiries to close potentially stale P Card accounts on a consistent basis, so stale accounts do not remain open for long periods of time. Any policy updates should provide guidance, including forms or other methods to document the inventory results and the communication from the Departments/Divisions level to the BoCC P Card Administrator.

Management Response:

BoCC - See the **BoCC Responses by their Entirely** at the end of the report. Below is a summary of their response and anticipated corrective actions.

- As an immediate corrective action, the Purchasing Division has implemented an additional control in coordination with Human Resources (HR). At the end of each month, HR provides Purchasing with a report identifying employees who have separated from County employment. Purchasing reviews this report against active P Card accounts and cancels any P Cards that remain active. This process provides an independent verification measure to reduce the risk of P Cards remaining active after an employee's separation. It supplements, rather than replaces, the existing requirement for Departments/Divisions to promptly notify Purchasing when an employee leaves County employment.

- As part of the planned revisions to Board of County Commissioners, Purchasing Card Policy No. 00-07, the Purchasing Division will reinforce the existing responsibilities of Department Purchasing Card Administrators, including the requirement to maintain a current list of P Cards issued to departmental employees and conduct an annual physical inventory. Departments/Divisions will be directed to verify the physical possession and status of assigned P Cards, reassess each P Cardholder's continued business need, and promptly notify Purchasing of P Cards that are missing, no longer needed, or require cancellation or replacement. Purchasing will process the necessary account changes upon notification.

- While automatic cancellation based on a predetermined period of inactivity may provide an additional safeguard, certain employees maintain P Cards for legitimate operational purposes, including emergency purchases and infrequent travel, and may go extended periods without using them. The Purchasing Division believes that evaluating the continued need for assigned P Cards through the existing annual departmental review process provides a more practical approach to maintaining accountability while preserving the County's ability to respond to operational and emergency purchasing needs.

- The Purchasing Division will also implement mandatory biennial P Card refresher training addressing departmental accountability, annual physical inventory requirements, employee separations and transfers, procedures for reporting missing P Cards, and proper P Card safeguarding and endorsement in accordance with the P Card issuer's instructions.

Analytical Review
Result #5 – Monitoring Review of SSAE 18 / SOC 1 Audit Report

Background of contracts and other guidance:

It is generally industry practice for data processing institutions to have a Statement on Standards for Attestation Engagements (SSAE) 18 / System of Organization Controls (SOC) 1 review and have a report issued on the internal controls of service organizations, such as data centers or financial transaction processors, to ensure that data is managed securely and provide independent verification of security controls, which reduces the need for multiple client driven audits. It mandates that auditors thoroughly evaluate, test, and report on the design and operating effectiveness of controls that impact client financial reporting or data security. This report is an independent audit of a service organization's internal controls that impact their client's financial transaction reporting and transmittals. When the SOC 1 review is based on SSAE 18 standards, it assures stakeholders that data, such as financial payment transactions at merchant points of sale over card networks and maintained on servers, is securely managed. The report provides assurance to their clients that the service provider has strong internal controls to mitigate risks of fraud or error.

Condition:

Monitoring Review of the SSAE 18 / SOC 1 Audit Report for P Card Vendor (Third Party Data Processing Institution)

Exhibit F *Eligible Users Agreement* establishes the P Card Program for both the BoCC and the Clerk entities as a subcontractor on the State Terms Contract (STC) No. 84121500-15-1 for Purchasing Card Services. This subcontract provides in provision 13.7 that Eligible Users may perform an annual on-site or written assessment of the security controls used for the P Card vendor's data processing and business facilities.

As previously stated, it is generally industry practice for data processing institutions to have a SSAE 18 / SOC 1 annual audit. The Division of Internal Audit made inquiry on April 15, 2026, of the State of Florida's Department of Management Services (DMS) to gauge the monitoring performed at the State level of the State of Florida's P Card Program vendor to ascertain whether users of the STC could rely on any DMS performed review

rather than determining whether a separate review needed is to be performed as an Eligible User of the STC.

On April 20, 2026, the DMS P Card Program contract manager verbally confirmed that DMS does not perform the SSAE 18 / SOC 1 review function for the state agencies or other eligible users of the STC because it should be performed at the contracted party level, since they have transactions activity with the P Card vendor. The State's P Card office does not have transactional activity; they only negotiate the STC and advise on contract terms. DMS confirmed that since there is a signed contract (Exhibit F the *Eligible User Agreement*) with the P Card vendor, then subcontractors are entitled to request the SSAE 18 / SOC 1 audit report from the P Card vendor in accordance with the contract terms that allow the annual assessment of the security controls used by the P Card vendor data processing and business facilities.

Auditors made inquiries to ascertain whether the BoCC Purchasing Division or the Finance Department requested the SSAE 18 / SOC 1 Audit Report from the P Card vendor and noted that neither had established a procedure to request and review this report annually.

Based on our audit request, the BoCC Purchasing Director was able to obtain a copy of the most recent SSAE 18 / SOC 1 Audit Report from the P Card vendor and provided it to the Division of Internal Audit for review. The internal audit team reviewed the SSAE 18 / SOC 1 audit report and noted there were no findings. As part of an annual review of the SSAE 18 / SOC 1 audit report, if there are any findings, the reviewer should monitor them to ensure their corrected status.

The Division of Internal Audit shared their review documentation with the BoCC Purchasing Director as well as with the Finance Director for their information and future reference to use as guidance when performing the annual review of the SSAE 18 / SOC 1 Audit Report.

Cause:

The BoCC Purchasing Division and the Finance Office had reasonably assumed the STC contract monitors would have performed the annual review of the State's P Card vendor's SSAE 18 / SOC 1 Audit Report at the State level for all users of the STC to rely on. This appeared to be a reasonable assumption since the BoCC and Clerk P Card Program piggybacks off the STC P Card Program. However, no SSAE 18 / SOC 1 Audit Report review was being performed by any contracted party due to a lack of inquiry or clear

communication between the contractor and the subcontractor.

Consequence:

The SSAE 18 / SOC 1 Audit Report provides an independent verification of security controls, which reduces the need to conduct an audit of the design and operating effectiveness of controls that impact client financial reporting or data security.

Failing to obtain and review a SSAE 18 / SOC 1 Audit Report could leave senior managers unaware and unprepared for any significant deviations and failures in the internal controls of the P Card vendor, data centers, or financial transaction processors with the potential liability from the loss of confidential or sensitive data. Without obtaining and reviewing the SSAE 18 / SOC 1 audit report senior managers cannot have assurance that data is managed securely and data for the P Cardholders is not compromised by cybersecurity criminals, etc.

Recommendations:

IA recommends the Clerk's P Card Policy be updated to bring it current. The last revised date was May 19, 2001, when the P Card Program was implemented and lists the prior P Card vendor that is no longer the vendor on the current State Term Contract (STC) that began on January 5, 2016.

The policy should also be revised to include the assignment of responsibility to perform an annual review of the P Card vendor's SSAE18 / SOCS 1 third party service provider audit report and follow up with the vendor on any corrective actions for finding noted in the audit report, if applicable.

The Finance Department should annually request and document their review of the SSAE 18 / SOC 1 Audit Report as a reoccurring monitoring procedure and share the results of the Finance Department's review with the BoCC Purchasing Division.

Management Response:

Finance Department

- This process of review is being incorporated as one of the tasks that the Treasury Manager will be having to take on to ensure that all is within compliance. Annually, with the purchasing team, we will ensure that this report is obtained.

Analytical Review
Result #6 – Exhibit F *Eligible User Agreement*

Background of contracts:

State Term Contract (STC) No. 84121500-15-1 for Purchasing Card Services includes a subcontract form (Exhibit F *Eligible User Agreement*) that eligible users can sign and implement a P Card Program with the STC P Card vendor (piggybacking off of the STC).

Exhibit F, State of Florida Purchasing Card Program *Eligible Users Agreement* establishes the P Card Program for both the BoCC and the Clerk entities as a subcontractor on the State Term Contract (STC) No. 84121500-15-1 for Purchasing Card Services.

Condition:

On September 15, 2016, the Clerk's Finance Director, as the signatory for the BoCC and Clerk P Card Program, signed the Exhibit F *Eligible User Agreement* (subcontract) provided in the STC with the P Card vendor. The P Card vendor signed the contract on January 7, 2016. The BoCC P Card Program and the Clerk P Card Program on this executed subcontract has been operational since this subcontract was let and transactions have processed though the P Card vendors electronic data systems as designed. However, when reviewing the contract document for the BoCC P Card Program and Clerk P Card Program, it was noted that the Exhibit F form template language where the Eligible User Names should have been inserted were omitted from the contract page.

Cause:

Since the Clerk's signatory party on the STC is no longer employed with the Finance Department, it is impossible to ascertain why the Exhibit F template language which instructs the preparer to insert the Eligible User Names was omitted from the signed subcontract when it was signed on September 15, 2016. However, it was likely an unintended / inadvertent error.

Consequence:

The omission of the Eligible User Names in the standard subcontract form has not prevented the P Card Program from being implemented or operating. However, had there been disagreements with the P Card vendor, the validity of the contract has a possibility of being challenged.

Recommendations:

IA recommends that the Finance Department update the Exhibit F State of Florida Purchasing Card Program *Eligible User Agreement* to include the Eligible Users (BoCC and Clerk of the Circuit Court & Comptroller) and have it resigned with the current signatories.

IA recommends the Finance Department monitor the STC which ends as of January 4, 2027, to see if it is amended to extend the current contract or if a new competitive procurement is performed by the State of Florida and a new STC contract is entered into. If so, then the Finance Department should prepare any applicable *Eligible User Agreement* for the new STC to ensure the continuity of the BoCC and Clerk P Card Program.

Management Response:

Finance Department

- The Finance Department is working to correct the Exhibit F *Eligible User Agreement*. During January the Finance Department will monitor the results to see if a new contract will require us to update our *Eligible User Agreement*s.

Test of Transaction Controls
Result 7 Operating Environment and Sample Transaction Compliance

Background of contracts, policies, training materials, and other guidance:

P Card Program Contracts

Contract Number C-16-010, [the contract number assigned to Exhibit F, *Eligible User Agreement*], allows the BoCC and Clerk entities to piggyback off of the State of Florida, Department of Management Service (DMS), State Term Contract (STC) No. 84-12150-15-01, P Card Program. The P Card Program is authorized for the payment of vendor invoices where allowed by administrative procedures. Utilization of the P Card Program should assist in providing BoCC or Clerk services to county citizens in a more efficient and cost-effective manner. The P Card Program is intended to allow for the purchase of small dollar goods and services in lieu of using the other existing procurement methods.

The STC No. 84121500-15-01 For Purchasing Card Services includes Exhibit H: Schedule of Fees, Charges, and Rebates Other Eligible Users establishes rebate conditions and the schedule of rebates.

Administrative procedures that define small purchases are provided in the following policies:

Board of County Commissioners (BoCC)

Board of County Commissioners, Purchasing Card Policy No. 00-07, "establishes a Purchasing Card Program to allow the purchase of goods and services in addition to the existing methods of Purchase Orders, and Direct Payments."

Applicable Sections include:

- Section I. A., states the objective of the Purchasing Card Program is "To provide a convenient purchasing system for County employees that complies with Board purchasing directives and internal controls as specified in Leon County Government, Purchasing Policy No. 96-1."

- Section I. C. 20., defines the P Card Reconciler as the individual appointed by the Division Director to receive the P Cardholder's monthly statements and receipts for the Departments/Divisions. They process payment approvals of approved transactions for the P Cardholders in the Departments/Divisions. This involves assigning proper accounting codes and checking the available budget in the County Financial system prior to forwarding approved statements and invoices to the Finance Department.

- Section I. C. 24., defines "Small Purchase" as "an acquisition of supplies, non-personnel services, and construction in the amount within the threshold for small purchases as defined by the Purchasing Policy."

- Section I. C. 26., defines the Supervisor as "The individual who supervises a P Cardholder and who has been delegated the responsibility for reviewing transactions to ensure the appropriateness of activity and timely processing of charges and credits."

- Section I. C. 29., defines a temporary increase as allowing the P Cardholder to receive supervisory approval to receive a temporary increase to their default limits by the P Card Administrator in order to make a purchase that will exceed their assigned default limits.

- Section I. D. 1. a., assigns the responsibility to the Cardholder to ensure their P Card and the card number are retained and secure.

- Section I. D. 1. d., states the P Cardholder collects and retains all documentation of the transaction, e.g., sales receipts, charge slips, receiving slips, etc., (i.e., all necessary documentation for the voucher package). Also see Section III. E.

- Section I. D. 3. e., assigns the responsibility to the Department Purchasing Administrator to maintain a list of P Cards issued to employees in the Departments/Divisions and on an annual basis they are required to conduct a physical inventory of the P Cards in the Departments/Divisions.

- Section I. D .4. b., assigns the responsibility to the BoCC P Card Administrator and designee (appointed by the County Administrator) to maintain a list of P Cards issued to County employees.

- Section I. D .4. h., assigns the responsibility to the BoCC P Card Administrator and designee (appointed by the County Administrator) to develop and administer all P Card training.

- Section I. D. 6. b., assigns the responsibility to the BoCC Purchasing Division the establishment and monitoring of benchmarking objectives.

- Section II. A. 1. d., states "Each new Cardholder will be required to complete Purchasing Card Users Training and sign a Purchasing Card Agreement Form prior to receipt of the P Card."

- Section II. B. 3., states "A purchase may be made of multiple items, but the total charge cannot exceed the assigned transaction limit. All purchases will be made under the thresholds in the County Purchasing Policy."

- Section II. B. 5., provides prohibited uses of Purchasing Cards and lists types of items that may not be purchased with a Purchasing Card which includes, but is not limited to:

    - Section II. B. 5. b., Gasoline, fuel, or oil unless on approved travel in a County-owned vehicle or an authorized rental vehicle.

    - Section II. B. 5. e., Tangible Personal Property.

- Section II. D. 1., states "when an employee terminates employment, the Departmental P Card Administrator shall immediately notify the Purchasing Card Administrator by email. The Department P Card Administrator shall then collect the Purchasing Card, and submit the P Card to the Purchasing Card Administrator. If the Departmental P Card Administrator is unable to collect the Purchasing Card when the employee terminates employment, the Departmental P Card Administrator shall immediately notify the Purchasing Card Administrator by email. The Purchasing Card Administrator shall ensure the P Card is canceled."

- Section II. E. 4., provides for disciplinary actions applicable to the P Cardholder for failure to submit reports and required documentation within the periods required in the procedures and may result in suspension of P Cardholder privileges for 7 to 30 days with oral warning or written reprimands to the immediate termination of the P Cardholder privileges.

- Section III. A. 2., states "All documentation received which is evidence of the transaction (e.g., sales receipt, charge slip, packing slip, etc.) must be retained by the Cardholder for matching with the monthly statement, and subsequent submission to the Finance Department." (This would include all necessary documentation for the voucher package, including confirmation that the goods/services were received as noted on a packing slip, etc.).

- Section III. E., states "The Cardholder must obtain and retain all documentation for each transaction (e.g., sales receipt, charge slip, packing slip, etc.). Failure to provide this documentation may result in the Cardholder reimbursing the County for that particular charge." Also see Section I. D. 1. d.

- Section III. F., states "Each Cardholder will receive training in, and a copy of the payment and invoicing procedures for the P Card program. It is each Cardholders responsibility to assure that the procedures and timelines are strictly followed."

Leon County Government, Purchasing Policy No. 96-1 applicable sections include:

- Section I., indicates the purpose of the Board's Purchasing Policy is to "establish specific directions and guidelines for all County Departments, and employees of Leon County to use in procuring goods and services for a public purpose. This policy aims to promote fair competition, maximize value for taxpayers, and maintain high-quality standards for goods and service procured. This policy will serve as a guiding framework ensuring cost-effectiveness, quality assurance, and compliance with all relevant laws, rules, and regulations."

- Section 4. A. 61., states "Small Purchases" means the procurement of commodities or services with a value within the thresholds set for this category without the requirement of quotes, bides, or public notice under procedures established by the Purchasing Division."

- Section 6., in Table #1, Purchasing Process Thresholds are noted below.

Procurement Method	Threshold
Small Purchase Procurements (Section 6.01)	
Tangible Property/Controlled Asset	$1 to $1,000
Consumables	$1 to $3,500
Warehouse Operations (Section 6.01.1)	$1 to $7,000

- Section 6.01., Small Purchases, states "The purchase of commodities, equipment, and services, which cost less than the threshold authorized in Section 6, does not require solicitation of quotes or bids. Small purchases shall be authorized by Department or Division heads or their designees. Small purchase thresholds are to be determined utilizing the definitions below. Specific questions should be referred to the Purchasing Division for final decisions as to the determination of the category to be utilized. Small Purchases should be procured using a Purchasing Card (P Card) if the purchase is allowable under Leon County Purchasing Card Policy No. 00-07."

  A. Tangible Property/Controlled Asset – Items/Assets that require a property tag and inclusion on the County inventory. ALL Tangible Property must be procured via a purchase order pursuant to the Tangible Personal Property Policy No. 02-5. For purposes of this section tangible property/controlled asset includes the following:

     1. An item which has an original acquisition cost of $1,000 or more; is not consumed in use and has a useful life of one year or more after acquisition; is not fixed in place and not an integral part of a structure or facility; and is not an integral part or component of another piece of equipment; and

     2. An item with a historical cost of less than $1,000 but has been identified as being particularly as risk or vulnerable to loss or theft and having a residual value when approaching its end of shelf life by the Purchasing Director and the appropriate Division Director. Examples include computers, laptops, iPads, certain types of IT equipment, and certain types of maintenance equipment.

  B. Consumables – Commodities and services that are not included in the Tangible Property/Controlled Asset description above. These items are generally assumed to be consumed during use, have little to no residual value when wear-out is achieved/reached, intended to be used up and then replaced, or used up very quickly. Some examples include writing instruments, fuel, filters, most items of clothing, paper products, food, and some replaceable hand tools such as shovels, rakes, etc."

- Section 6.01.1., Warehouse Operations, states "The purchase of commodities, materials, and equipment for warehouse inventory, which cost less than the threshold

authorized in Section 6, does not require solicitation of quotes or bids. Use of economic indices, reviews of costs, market trends, and/or use of periodic quotations shall be used by staff to ensure cost effective purchases."

- Section 16., states "the Purchasing Division shall team with the Finance Department to provide accounts payable training for project managers and other fiscal staff involved in contracts and update training as deemed necessary.'' Further, it states, "Payments made via Purchasing Card (P Card) shall meet requirements of Leon County Purchasing Card Policy No. 11-07."

Board of County Commissioners, Purchases of Food, Beverages, and Supplies Policy No. 04-6, Section III. 1., states "Food may include refreshments or meals depending upon the circumstances, and with prior approval by the County Administrator or designee."

Purchasing Cardholder Training Leon County Government (also file named BoCC P Card Cardholder Training 2026.ppt) is a PowerPoint presentation developed to train new BoCC P Cardholders on the use of their P Card prior to issuance. The training covers an overview of the P Card Program and the use of forms and procedures, including adherence with other BoCC policies, such as but not limited to Purchasing; P Card; Food, Beverages, and Supplies; and Travel policies. P Cardholders must complete this training prior to receiving their P Card to activate and use. The training materials instruct that fuel is an unauthorized purchase on a P Card unless in travel status.

These training materials: (not to be construed as an all-inclusive list of information):

- Provide examples of adequate and inadequate documentation, such as improper receipt documentation when no purpose for the purchase was stated for the P Card transaction.

- Omit instruction for P Cardholder to sign their original receipt. [Same as the Purchasing Card (PCARD) Reconciler Training, BoCC Leon County, Florida materials. However, the Leon County Clerk of Court and Comptroller, On-Line Purchasing Card Training materials require the signed receipt for Clerk P Cardholders.]

- Indicate that the P Card transaction report and itemized receipts. must be sent to the Finance Department 10 Business days of receipt of the Monthly Statement to provide P Card training to new P Cardholders. Note: Purchasing Card (PCARD) Reconciler Training, BoCC Leon County, Florida materials use 14 calendar days.

Purchasing Card (PCARD) Reconciler Training, BoCC Leon County Florida [aka also filename BoCC Purchasing Card (Pcard) Reconciler Training.ppt] is a PowerPoint presentation to train the Departments/Divisions P Card Reconcilers in the P Card Process. It covers the 7 Steps needed for the P Card Reconciler to:

- Obtain the Incomplete PCARD Report By Individual [that shows the downloaded outstanding P Card transactions from the P Card vendor that need to be processed by the P Card Reconciler to post in Banner].

- Process the P Cardholder's individual transactions to move their status into the Complete P Card Waiting For Approval by Individual Report, the report that transactions when posting is complete move to.

- Send the approved Departments/Divisions combined voucher package documentation files for all of the P Card Charges listed on the Complete P Card Waiting for Approval by Individual Report to the Finance Department for scanning and retention of the supporting voucher package information and hyperlinked to the P Cardholder on the Finweb intranet site.

- This training expressly states the expectation of the PCARD packet submissions are due 14 days (weekends included) after import from the P Card vendor. Note: Purchasing Cardholder Training, Leon County Government materials use 10 business days.

  Note: The training instructions are silent providing no assistance to the Departments/Divisions P Cardholder and P Card Reconciler to follow if pieces of the voucher package are pending as of the listed transmittal timeframes. The Departments/Divisions should ensure that a complete voucher package with all supporting documents for the transaction is provided to the Finance Department rather than submitted incomplete voucher packages that are still waiting items such as packing slips, etc. Board of County Commissioners, P Card Policy 00-07 Sections 1.D.1.d. discusses the responsibility of the P Cardholder for obtaining all documentation and Section 1.C.20. describes the P Card Reconciler duties to verify the completeness and accuracy of the P Card transactions prior to sending the voucher package to the Finance Department. Internal controls need to be strengthened, and the Departments/Divisions P Cardholder, P Card Reconciler, and P Cardholder's Supervisor should not sign off on the transaction until all of the required documentation is included.

- This Purchasing Card (PCARD) Reconciler Training, BoCC Leon County, Florida material also acknowledges fuel, except for authorized travel in a rental car or County vehicle is an unauthorized purchase for a P Card.

- Materials omit instruction for P Cardholder to sign their original receipt. [Same as the Purchasing Cardholder Training, Leon County Government. However, the Leon County Clerk of Court and Comptroller, On-Line Purchasing Card Training materials require the signed receipt for Clerk P Cardholders.]

- Provides explicit examples of when P Card documentation is insufficient (such as only providing a hotel receipt, etc.) and states providing a stand-alone receipt does not clearly show the reason that the receipt is incurred, etc.

- The Purchasing Card (PCARD) Reconciler Training material states the P Cardholder is to submit all receipts to the P Card Reconciler within 2 working days of purchase or 5 days of travel.

- This training also covers examples of:

    - Appropriate or unallowable purchase categories and gives examples of inadequate supporting documentation.

    - What is needed in order be considered complete or acceptable.

    - Documentation of business purpose.

- The training also covers the process the BoCC Reconcilers use to clear an insufficient budget funds (NSF) flag when processing the P Cardholder's transactions. In order to clear the NSF indicator for the budget entry assigned at the Departments/Divisions level as noted on the transaction's supporting documentation and allow the P Card charge to be processed and recorded for the payment, the P Card Reconciler will need to contact the OMB Division to obtain a:

    - Budget override, or

    - A budget adjustment.

Clerk of the Circuit Court & Comptroller (Clerk)

Leon County Clerk of Courts, Finance Department, Operating Policy and Procedure Manual, applicable Sections include:

- Section 14-2A., states, "The Leon County Clerk's Office provides a Purchasing Card Program to allow the purchase of small dollar goods and services in additional to the exiting methods of Purchase Orders, Direct Payments, and petty cash."

- Section 1. A., states the objective is "To provide a convenient purchasing system for County Clerk employees that complies with purchasing directives and internal controls to produce cost-effective services."

- Section 14-2A. Section I. B., provides that there will be disciplinary action if the Purchasing Cards are misused.

- Section I. C. 3., defines a Cardholder as "An individual designed by the Clerk to be assigned a P Card to purchase allowable goods or services, within present limits, for official Clerk business."

- Section I. C. 24., defines "Small Dollar Purchases" as transactions for goods or services that are less than $10,000."

- Section 14-2A. Section II. A. 1. e., states "Prior to P Card issuance, the Cardholder will be required to attend training on the use of the P Card. At this time, the Cardholder will receive a Guideline for card use and will be asked to sign a Purchasing Card Agreement. Only after training has been completed, and the Card Agreement is signed, will a P Card be issued to any Cardholder."

- Section II. B. 2., which states reimbursement will be required if the P Card is used for personal use and may result in disciplinary action including revocation of the right to use the P Card and/or other disciplinary action including termination.

- Section II. D., states "When an employee terminates employment or is transferred to another Departments or Divisions, the employee's supervisor shall collect the Purchasing Card and deliver it to the Administrator with an explanatory memorandum.

  In the event the P Card cannot be recovered, the Cardholder's Supervisor shall immediately notify the P Card Administrator by telephone, followed by a

memorandum. The Purchasing Card Administrator shall ensure that the P Card is canceled."

- Section II. E., lays out the disciplinary actions for improper or unauthorized use of the P Card.

- Section II. E. 3., includes that the failure to submit required documentation within the time periods established might result in loss of privileges and disciplinary actions.

- Section III. C. 1., states "Purchases made for use in Florida are exempt from Florida sales and use taxes. The Clerk's tax exemption identification number will be printed on the face of the P Card and should be sufficient information for the merchant to honor the tax-exempt status for the P Card."

- Section III. E., states "The Cardholder must obtain documentation for each transaction (i.e., sales receipt, packing slip, etc.)"

The Leon County, Clerk of the Circuit Court, Purchasing Card Agreement is signed by the Cardholder who signs their agreement regarding the use of the Leon County Clerk's P Card assigned to them is for official Clerk business only.

Leon County Clerk of Court and Comptroller, On-Line Purchasing Card Training, are training materials the new Clerk P Cardholders can view on-line and must complete prior to receiving their P Card to activate and use.

The Leon County Clerk of Court and Comptroller, On-Line Purchasing Card Training materials covers many of the same areas as the Purchasing Cardholder Training, Leon County Government materials provide to new P Cardholders and P Card Reconciler, but also instructs the P Cardholder to add the account codes on the receipts noted in their budget and sign their receipt [denotes approval of the individual transaction by the actual purchaser], and instructs the P Cardholder to write "See ID" on the endorsement line on the back of the P Card.

Note: Although IA observed the Purchasing Cardholder Training, Leon County Government materials have the account codes noted on their example supporting documentation, the training did not specify that the P Cardholder must write the approved account codes on the receipts or anywhere in the individual P Card transaction voucher package documentation. As noted in the Board of County Commissioners, Purchasing

Card Policy No. 00-07, Section I. C. 20., the Departments/Divisions Reconciler is responsible for assigning proper accounting codes and checking the available budget. Further, the Purchasing Cardholder Training, Leon County Government materials were silent on how to endorse the P Card once it is provided to the P Cardholder.

Methodology: In addition to conducting Analytical Reviews on P Card expenditure balances by account code (whose Results are reported on separately under the Analytical Review Results section of this report), auditors also conducted testing of individual P Card transactions in accordance with the Annual Audit Plan to ascertain how the P Card Program is being used to determine compliance with the BoCC and Clerk Purchasing Card policies and other policies or guidance.

The majority of the activity in the BoCC and Clerk P Card Program was being performed by various BoCC Departments/Divisions. Auditors concentrated the testing on the BoCC P Card Program use since it makes up the majority of the BoCC and Clerk P Card Program as noted in Table 10 below.

Table 10 P Card Program Usage in FY 25

FY 25 Expenditures	Amount	% of Total
BoCC	$7,095,589.01	99%
Clerk	$ 107,500.97	1%
Total	$7,203,089.98	100%

IA selected a total of 43 combined samples (39 BoCC P Cardholder transactions, 36 from FY 25 (sample numbers 1-36) and 3 from FY 26 (samples E-1 to E-3), and a total of 4 Clerk P Cardholders transactions from FY 25 (samples 37-40)).

The 39 BoCC P Cardholder transactions selected included 19 of the 25 BoCC Departments/Divisions subject to being selected for testing as noted in the FY 2025-2026 Annual Audit Plan, providing a 76 percent assessment coverage of BoCC's P Card usage in Departments/Divisions with budgets greater than $1,000,000.

The individual tested transactions confirm some of the conclusions noted in the expenditure balance Analytical Review Results that are reported separately.

Operating Environment:

When reviewing these 43 P Card Program transactions and comparing the voucher package support to the Test of Transaction Controls Criteria noted in Appendix 1, it is important to note that generally the P Card Program is operating in compliance with contractual and policy provisions. However, IA did note some opportunities for improvements as discussed in the results below. IA also noted areas where no improvements were needed.

In order to review the transactions, IA obtained an overview of how the P Card Program was designed to work in order to compare to how the documentation indicates that it is actually working.

Below is a summary of the P Card Program's operating environment and the various opportunities for quality control checks in the process prior to posting of the P Card payment and storage of the voucher package on the Finweb repository. These designed controls are established to assist with the governance, monitoring, and oversight of P Card transactions.

There are key elements in the operating process as well as several pre-audit steps, that if working as intended, should enhance compliance and operational efficiency. IA also noted some design flaws with the way the P Card Program was initially set up as well as some missing guidance in the training and policy materials. Collectively these contribute to some of the areas of noncompliance noted during the audit. IA have made recommendations on how to redirect the flow in the process or update instructions to strengthen controls, create efficiencies, and improve effectiveness of the P Card Program to ensure compliance.

Key elements that should be included in all of the P Card transaction processing and voucher packages should include:

Clearly Stated Business or Public Purpose

A requirement to have a clear and expressly stated (written) business or public purpose documented on each P Card transaction's receipt [or somewhere in the specific P Card transaction's voucher package by the P Cardholder if there is no room on the receipt to write one without over writing the details of the receipt.]

The training materials should make clear the responsibility of documenting the business or public purpose of the transaction belongs with the P Cardholder who made the purchase in carrying out their assigned duties. The transaction's voucher package is the documentation

that supports the purchase made by the P Cardholder that validates and legitimizes the use of the public funds for the purchase made.

Other Documentation to Validate the Business or Public Purpose

Although the training materials provide some examples of when additional support is needed, these training materials are inconsistent between the two entities participating in the P Card Program. More guidance and examples are needed to clarify:

- The required standards to be adhered to, such as BoCC or Clerk travel, purchasing, fixed assets, etc., policy standards.
- What type of support validates the business or public purpose.
- What documents are required in order to have a completed voucher package that supports the payment.

A voucher package is the collective supporting internal and external documents that includes the specific financial records attached to a payment voucher. The voucher package documentation proves that a business transaction is valid and is the evidence of a financial transaction and authorizes the payment of a business expense to the vendor. Generally, for a P Card purchase, the voucher package should include:

- The original itemized receipt - showing specific items purchased, unit prices, and total paid. It should be signed and dated by the P Cardholder.
- Vendor invoice – the bill sent by the vendor showing items, costs, and payment terms.
- Receiving reports – the shipping receipt or delivery confirmation the goods or services were received.
- Proof of payment – for P Cards this would be the charging slip generated at the Point of Sale or a payment receipt.
- Authorization signatures – approvals from authorized staff members. The signatures are listed on the Complete Pcard Waiting on Approval by Individual report that is signed by the Departments/Divisions Cardholder, P Card Reconciler, and P Cardholder's Supervisor. This report contains the global business purpose attestation for all of the bundled P Card receipts attached to the report and the written request from

the Departments/Divisions responsible parties to have the Finance Department pay the attached transactions in the voucher package.

The P Card transactions within the two-week processing period are listed on the Complete Pcard Waiting on Approval by Individual report. The report is used as the cover sheet for all of the expenditure transactions included in the bundled voucher packages. The report includes the account codes that posted for the transaction in the general ledger. The attached voucher package documents support the allowability of the expenditure that was incurred.

An example of supporting documentation for inclusion in a voucher package: The P Card paid for hotel charges while on travel status to a conference. Supporting documentation for the hotel charge would include the signed approved authorization to travel (TAR), the signed hotel receipt, agenda for the conference attended to validate the business purpose for the hotel charge, etc. The documentation attached to the P Card charge would follow the documentation needed for the travel reimbursement and follows the entities' travel policy. The P Cardholder should be aware they may need to provide more than just the signed point of sale receipt for the hotel.

The training materials should include general P Card processing information and the internal controls noted in the process. The training materials should bring awareness of the Departments/Divisions' responsibilities to submit proper documentation, accurate recording of allowable P Card charges, segregations of duties in the process, and the 4 phase quality control checks that are performed in the pre-audit of the expenditure processing function.

Why complete voucher packages matter:

- Fraud Prevention – Matching the invoice, charge slip, and receiving report ensures the entity is only paying for items actually received.
- Audit Readiness – Clear records help auditors during financial review and confirm proper classification and recording.

Department Approved Account Code

Generally, the account codes are assigned, approved, and recorded at the Departments/Divisions level. Inconsistencies were noted among Departments/Divisions as to whether they included the approved account code written on the receipt and/or other supporting documentation for the voucher packages prior to sending them to the Finance Department. The training materials should be updated to provide clear instructions to have the account codes written on their applicable individual receipts or other support documentation for the specific P Card transaction in the voucher package by the P Cardholder. This allows a quality control check to verify if the account code noted on the receipt by the P Cardholder agrees with the account code that is recorded in the banner accounting system that outputs to the "Complete Pcard Waiting on Approval by Individual" report after the P Card Reconciler processes the downloaded transactions and is successful in posting them.

As noted in Board of County Commissioners Purchasing Card Policy No. 00-07, the P Card Reconciler's responsibilities include assigning proper accounting codes prior to forwarding the approved voucher packages to the Finance Department. If changes to the account code occur during the posting and reconciliation process performed by the P Card Reconciler, then notations of the changes to the account code should also be noted in the voucher support documentation for the specific P Card transaction to document the Departments/Divisions determination of what the proper account code to record the expenditures into the general ledger was.

If anytime in the pre-audit process BoCC employees need assistance from the Finance Department regarding proper account codes, they should make inquiry and document the reply in the voucher package.

P Card Endorsement

There is no stated guidance in the Purchasing Cardholder Training, Leon County Government and Purchasing Card (PCARD) Reconciler Training, BoCC Leon County, Florida materials or the BoCC P Card policy of the expectation on how the BoCC P Cardholders should endorse their P Card.

Pre-Audit Checks

The pre-audit process requires the review and approval of the purchase and its coding at

least four (4) times before the P Cardholder's voucher package is deemed complete with adequate supporting documentation.

Updates to the training materials need to clarify the responsibilities and duties of each of the four pre-audits check points that are employed to create adequate internal controls to ensure only allowable expenditures are being charged to the P Card. These 4 pre-audit check points are described as follows:

- First Pre-Audit: Performed by the P Cardholder when:
  - Requesting the pre-transaction authorization to make the purchase.
  - Determining the identified business or public need and notating that need on the subsequently generated sales receipt (charge slip).
  - Checking the sufficiency of the budget and appropriate account code [asking for guidance and confirmation from their Supervisor to ensure proper coding and approval]. Provide the anticipated amount and account coding to the Departments/Divisions P Card Reconciler at the pre-transaction phase so funds can be encumbered to make sure there is available funding to pay for the purchase when processing the voucher package once the purchase has been made.
  - Once budget sufficiency and proper account coding has been determined and the business need approved by their Supervisor, then the P Cardholder should make the transaction.
- Second Pre-Audit: Occurs when the P Cardholder's Supervisor (most important role in the pre-audit process since the Supervisor is the budget gatekeeper for their Departments/Divisions) makes a pre-transaction determination of the following:
  - The business or public purpose.
  - The availability of budget to pay for the purchase.
  - The adequacy of the proposed account codes to ensure the P Card purchase is only used for allowable costs that can be acquired by a P Card.
  - The cumulative charges that are being paid to the vendor to consider if another procurement method should be used to ensure the best price and value, and consult with the BoCC Purchasing Division, if needed.

Note: The P Cardholder Supervisor's review and involvement creates a quality control validation of the proper account code to be used. The Supervisor's pre-transaction involvement reduces the necessity for any subsequent override or budget amendment during the payment process.

- Third Pre-Audit: Occurs when the Departments/Divisions P Card Reconciler matches the P Card transaction receipts listed on the banner accounting system's Incomplete PCARD Report By Individual [for the P Cardholder's purchases that vouched through the P Cardholder's account set up with the P Card vendor].

  In their role as the third of the pre-audit reviews, the P Card Reconciler should make another independent assessment to ensure the quality control of the documentation includes:

  - The transaction's business or public purpose is written and clearly stated on the P Card receipt or other supporting documentation for the specific P Card purchase. The broad global statement [that is output on the Complete Pcard Waiting on Approval by Individual report for the collective purchases being for business or public purposes] needs to be supported with the business or public purpose detail being documented on each of the attached P Card receipts.

  - The receipt contains the P Cardholder's signature and date of their transaction approval to authenticate and validate their P Card purchase.

  - Recheck that the funds were previously encumbered for the account code assigned [as notated by the P Cardholder on the P Card receipt] to pay for the P Card purchase. Encumbering the funds prevents the Departments/Divisions from overspending funds they might not have budget to cover the payment after the purchase has been made [rather than seeing if the budget line has sufficient budget to make the payment or needs a budget override or amendment in order to complete the posting process into the general ledger for the P Card charges that were incurred].

  This is an important step in the P Card Program that appears to have been implemented with a control design flaw when the P Card process was initially set up.

  Rather than encumbering the funds to match the purchase before the purchase is made, the process that appears to have been established uses the method that as long as the budget account code has budget sufficient to pay the P Card transaction at the time of

payment processing, no action is required in the payment process. However, if the account code line item does not have sufficient budget when the payment is being requested (after the purchase has been made), an NSF flag appears and needs to be cleared by either an override or budget amendment. When implementing the P Card Program, the NSF flags were established in the payment matching process to find budget funding after the purchase if the account code line item had insufficient funds to pay the expenditure.

The P Card process should have been designed to ensure the availability of budget funds to pay for the expenditures prior to the purchase rather than afterward. Any needed budget amendment procedure should be performed in the pre-transaction phase when the funds are encumbered to pay for the P Card purchase.

By establishing the procedure to check budget sufficiency pre-transaction, the NSF edit check flag event in the payment processing phase should be an infrequent occurrence rather than a normal payment processing function as it is currently implemented.

There still needs to be an NSF edit check to ensure there are sufficient funds to pay for the purchase. If the pre-transaction encumbrance of funds is performed, then the NSF edit check serves as a monitoring and quality control edit check in the event that some purchases were inadvertently unencumbered and resulted in budgetary exceptions that needed to be cured.

This third pre-audit check should also serves as a reasonableness review of the account code and supporting documentation that validates the business or public purpose for the P Card expenditure to ascertain whether or not the account code is an allowable coding for the business or public purpose identified for P Card transactions. The P Card Reconciler should also perform another review of the year-to-date vendor totals and discuss with the Departments/Divisions Supervisor to see if the BoCC would benefit from utilizing other purchasing methods for the vendor that would entail obtaining a quote, bid, or other competitive procurement method to obtain the best price and value for the use of county funds.

Then after the P Card Reconciler has performed the third independent check of the P Card expenditure and the supporting documentation is obtained that validates the transactions, etc., all of the Departments/Divisions P Card parties sign the global attestation to approve the official purpose, coding, and payment request of the

cumulative batched voucher packages. Then the P Card Reconciler transmits the batched voucher packages to the Finance Department for review and electronic storage.

- Fourth Pre-Audit: Occurs when the approved submitted voucher package bundles are transmitted to the Finance Department from the Departments/Divisions P Card Reconcilers. The Finance Department verifies that the global attestation statement is signed and includes a request that the payment be made by the BoCC representative signatures.

  The Finance Department's General Accounting section performs a last independent review of the voucher package of the coding, stated business or public purpose statement, and supporting documentation for the P Cardholder's charges. This last review is performed to review for reasonableness as a quality control check to ensure the adequacy and completeness of the voucher package prior to scanning the records be stored on the Finweb repository.

  If there appears to be missing supporting documentation or additional clarification is needed to ensure the adequacy of the transactions supporting documentation, then the Finance Department can request the additional explanation or documentation so it can be included in the stored voucher package. Ideally, requesting additional documentation at this point in the process should be a rare occurrence because the BoCC Departments/Divisions should have already resolved any outstanding documentation or explanatory items in the first three pre-audit checks, prior to the BoCC P Cardholder's voucher support being transmitted to the Finance Department for storage.

  The Clerk of the Circuit Court and Comptroller office does not supplant their judgment for the BoCC's Departments/Divisions decisions as to how the BoCC may want their transactions recorded since those decisions are determined at the Departments/Divisions level based on the Departments/Divisions various missions and budgets that the Clerk's office would not have involvement in or have direct knowledge of and the BoCC is a separate legal entity for which the Clerk's office does not direct operations of.

  The Clerk's role is more of a conduit function as Comptroller to receipt BoCC revenues and pay BoCC bills as directed by the BoCC Departments/Divisions for their specific operations as set up by the BoCC annual budget spending plan. The Clerk's office provides storage to maintain the BoCC records since the Clerk's Constitutional role is

the official records keeper, and the Clerk's Finance Department becomes the custodian of the P Card financial transactions records detail (voucher support) [that supports the Departments/Divisions entered expenditures in the accounting system during the automated process] which are stored in the Finweb repository. The Clerk also prepares the Annual Financial Report for the BoCC from the BoCC's accounting records.

Our testing of a sample of P Card expenditures that vouched through the process during FY 25 and FY 26 indicated the current implemented operating practice being followed by the Departments/Divisions often had deficiencies with documenting a clear business or public purpose for the P Card transaction or did not always have adequate other supporting documentation attached to the P Card receipt to validate the business or public purpose. Those voucher package deficiencies are discussed below in the **Detailed Analyses of the Test of Transactions** for the sampled P Card transactions tested.

Auditors observed what appeared to be an increased collaborative effort and collegial communications between the BoCC Departments/Divisions and the Finance Department in order to strengthen controls and documentation of the P Card transactions currently being processed in order to resolve future issues for similar results from repeating. These increased cooperative efforts should assist with placing the BoCC P Card Transactions back on track with compliance to ensure purchases are allowable, complete, properly recorded and adequately supported.

Signature Authority Recognition

One of the key elements of a proper voucher package is the authorizing signatures. The submitted voucher package's cover sheet "Complete Pcard Waiting on Approval by Individual" report lists the P Cardholder purchases for the two-week period being processed and contains the global attestation of business or public purpose stated as "All charges in the statement are valid and for official approved purchases only." It also contains the written request that the charges be paid. This cover sheet is signed off on by the P Cardholder, the Departments/Divisions P Card Reconciler, and the P Cardholder's Supervisor.

While conducting the audit, IA noticed that the Complete P Card Waiting on Approval by Individual output report needed to be updated to include not only the signatures of the three Departments/Divisions approvers/signers but also include their printed name, title, and date of approvals. IA noted in the sample testing of P Card transactions that many of the

signatures were not legible and without the printed name there was no way to identify the signer. Without other corroborating evidence to validate who the illegible signature belongs to, the Finance Department may not be able to validate the signatures that are attesting to the official purpose and requesting the payment be approved.

A compensating control was noted for the P Card Reconciler's electronic signature because the voucher package was generally transmitted via email, validating their electronic signature. Based on our inquiry, the Finance Department has worked with the Information Technology Department to resolve this issue to have the Complete P Card Waiting on Approval by Individual output report updated for the other key components needed to validate the signature and the date of the actual approvals by the signers.

Detailed Analyses of the Test of Transactions:

Unallowable (Per Policy):

Condition:

A 7.69 percent instance rate (3 instances of the 39 BoCC P Cardholders transactions) noted the BoCC samples used their P Cards to purchase items that were specifically unallowable in the Board of County Commissioners, Purchasing Card Policy No. 00-07, Section II. B. 5. b.

- 1 of the 3 instances: Sample 2 voucher supporting documentation indicated they purchased 15 quarts of oil for a county owned vehicle while not in travel status, contrary to Board of County Commissioners, Purchasing Card Policy No. 00-07, Section II. B. 5. b. and Purchasing Cardholder Training, Leon County Government materials. Additionally, the 15 quarts of oil purchased appears to be more than needed (unreasonable) for the vehicle which would generally use 7 to 8.5 quarts of oil during an oil change. Further, no additional maintenance records for the vehicle were attached to demonstrate that the county vehicle required oil, such as the mileage at the last oil change to the current mileage for this oil purchase.

- 2 of the 3 instances: Samples 4 and 13 purchased fuel at local gas stations while not in travel status, contrary to Board of County Commissioners, Purchasing Card Policy No. 00-07, Section II. B. 5. b. and also noted as disallowed in the Purchasing Cardholder Training, Leon County Government materials.

- Sample 4 voucher supporting documentation indicated their receipt was lost and provided the signed and approved Purchasing Card Missing Receipt/Invoice Affidavit as required by policy.

  The vehicle number was notated on the affidavit, and IA were able to trace the noted vehicle number to the BoCC list of county vehicles. The missing receipt document also noted that the pumps were not working at the county's fuel and maintenance depot to provide a reason why the fuel was obtained from another source.

  The Missing receipt affidavit did not contain any additional information to validate the business purpose for the P Card purchase, such was what type of fuel (gas or diesel), the gallons pumped, the price per gallon, or the milage between the last fill up to this fill up to support the county vehicle's use of fuel that would have required the fuel purchase made.

- Sample 13 voucher supporting documentation notated a county vehicle number. IA was able to trace the vehicle number listed to the county vehicle list to validate the vehicle number as a county vehicle. The documentation stated the need to obtain the gas from the local gas station was due to the fleet gas fob machine was not working. The gas receipt was included in the documentation which listed the gas purchased, price per gallon, and gallons pumped. However, there was no other supporting documentation provided that validated the need for the gas purchase, such as a vehicle log that recorded the miles between the last fill up and the P Card gas purchase. IA reviewed the vehicle specifications on the manufacturer's website to determine whether it is a gas- or diesel-powered vehicle. The manufacturer offered this vehicle in both a gas-powered model and a diesel-powered model. To validate the gas purchase, IA obtained a copy of the purchase order for the vehicle to confirm it was a gas powered rather than a diesel-powered vehicle to validate the gas receipt.

  Inquiry regarding vehicle logs indicated it was up to each Departments/Divisions as to whether or not they have a vehicle log in each of their assigned county-owned vehicles to record mileage driven, business purpose for trip miles, fuel and service mileage intervals, etc. The fleet recorded data at the fuel and maintenance depot keeps electronic maintenance records on vehicles when they come in for fuel or service which assists the fleet manager with assessing the aging and needs of the fleet.

Cause:

The BoCC does not have an approved alternative procedure to use in case the fuel and maintenance depot is unavailable.

Consequence:

While the P Card purchases that were unallowed per the Board of County Commissioners, Purchasing Card Policy No. 00-07, the fuel may have been incurred as a legitimate use of taxpayer funds to provide for crucial services to the public. However, the lack of documentation to support the validation of the business purpose combined with the lack of following established controls set forth in the BoCC's P Card Policy creates the possibility that a fraud could occur and not be detected.

Recommendations:

IA recommends that P Cardholder's follow existing P Card policies and not use their P Card for unauthorized purchases.

IA recommends the BoCC provide an alternative method to obtain the needed goods and services that the fleet of county-owned vehicles require when the fuel and maintenance depot is closed or has operational issues with their access fob, etc.

An alternative method may include providing fleet gas cards and vehicle specific logs for each county vehicle that can be used to validate the business need for gas, roadside assistance [in case the county vehicle breaks down when in use after regular business hours or away from it assigned headquarters whether or not in travel status] and other maintenance needs of county vehicle such as oil changes, tires, car washes, etc. Implementing a fleet gas card program would reduce the number of P Cards being issued that have stale activity, especially in Departments/Divisions where the P Cards were issued as a mechanism for vehicle expenditure needs to provide critical services for citizen around the clock.

IA recommends each county-owned vehicle have its own specific log inside the vehicles to record the date of use, miles driven, the purpose of the trip, etc. The vehicle log should record the miles that gasoline, fuel, oil, or other associated expenses that pertain to the vehicle to support the need for the expense. Supporting documentation that validates the business need for the county-owned vehicle expenditure should be provided in the voucher package to support the expenditures incurred when a P Card or a fleet gas card charge slip

or invoices are paid.

Further, maintenance and repairs of county vehicles should be performed by the appropriate Fleet Maintenance Department or specialized vendor rather than the operator of the vehicle. The operator of the vehicle should only record any services obtained on the vehicle log and the mileage when the goods and services were incurred.

Unallowable (Per P Card Program Purpose):

Condition:

A 2.56 percent instance rate (1 instance of the 39 BoCC P Cardholders transactions) [sample number 26] noted the BoCC samples used their P Card to pay their reoccurring wireless communication charges for their Departments/Divisions cell phones. Board of County Commissioners, Purchasing Card Policy No. 00-07, Section 6.01 states that small purchases should be procured using a P Card. Although the individual P Card transaction tested totaled $482.04 which is less than the small purchase amount of $3,500 for consumables, extrapolation of the monthly cell phone charge to an annualized amount of $5,784.48 ($482.04*12 months) would exceed the small purchase threshold stated in the Leon County Government, Purchasing Policy No. 96-1, Section 6.

Further, reoccurring cell phone charges for a Departments/Divisions do not meet the Section 6.01 small purchases guidance and should not be paid using a P Card. It appears that the P Card Program was utilized beyond its purpose when making P Card payments for reoccurring communication charges and treating them as if they are small purchases that the P Card Program was established to pay rather than reoccurring operational charges.

A similar result is noted in Analytical Review Result No. 2, when the auditors reviewed cumulative vendor expenditure totals by account codes that exceeded procurement thresholds for vendors who were paid by P Cards. This sampled transaction is part of the cumulative vendor total $144,656.70 noted in Chart 2.

Cause:

The P Card was used to pay a reoccurring cell phone bills rather than processing the payment through the accounts payable process.

BoCC Departments/Divisions P Cardholder Supervisors and entity wide senior managers did not appear to have an internal control system in place to monitor and track vendor

payments to ensure P Card are not being used to make payments on reoccurring operations charges.

Consequence:

When the BoCC's P Card Program is being used for unintended purposes, treating reoccurring operational expenses as if they are vendor small purchases and paying vendors using a P Card rather than through the accounts payable process results in noncompliance with Board of County Commissioners, Purchasing Card Policy No. 00-07, and could result in possible budget overruns.

Recommendations:

IA recommends that reoccurring operating charges, such as communication charges, be reviewed on an entity wide level to determine if the BoCC is receiving the best price and value and send the services out for competitive procurement on a regular basis based on purchasing thresholds to vendor totals.

IA recommends that reoccurring operating charges be issued a Purchase Order to encumber the funds to pay the expenditures when billed throughout the fiscal year to ensure proper budget and expense monitoring. Reoccurring operating expenses should be paid through the accounts payable process to ensure that remaining encumbrances are updated at the time of payment processing.

IA recommends that the P Card Program is not used to pay for reoccurring operating charges, such as communications, utilities, or other goods or services whose cumulative expenditures exceed procurement thresholds for quotes, bids, or other competitive procurement to ensure that the BoCC is using the appropriate method of procurement to ensure they are receiving the best price and value for the goods or service.

Incomplete/Insufficient Voucher Package (No Expressly Stated Business Purpose):

Condition:

A 58.14 percent instance rate (25 instances of the 43 combined P Cardholder transactions (22 of the 39 BoCC samples) [sample numbers: 5, 7, 9, 10, 11, 14, 16, 18, 20, 21, 24, 26, 27, 28, 29, 30, 33, 35, 36, E-1, E-2, and E-3] and (3 of the 4 Clerk samples) [sample numbers: 37, 38, 40]) noted voucher packages submitted for processing in which the P Cardholder did not expressly state the business or public purpose for the item(s) purchased

using the P Card, resulting in noncompliance with Purchasing Cardholder Training, Leon County Government and Leon County Clerk of Court and Comptroller, On-Line Purchasing Card Training materials.

However, in all but one of these instances, the business purpose could be inferred from the voucher support documentation.

The BoCC and Clerk Departments/Divisions have very diverse missions and goals in their operations performed to provide services to citizens. The Departments/Divisions mangers are familiar with what is required to conduct their mission and fulfill their business goals. The business purpose that created the need to use to P Card to obtain the small purchase is made at the Departments/Divisions level and is not made at the payment processing phase.

When purchases are required to carry out those mission objectives, it is the responsibility of the P Cardholder to provide a clear understanding of what the business purpose was that required the specific P Card purchase. The global business purpose statement on the Complete PCARD Waiting For Approval by Individual Report [used as the cover page of the voucher support package which states "By my signature on the attached statement, I certify that all charges contained in the statement are valid and for official approved purchases only and request that this statement be paid."] is not sufficient in detail to ascertain what the business purposes were for the underlying P Card charges attached. The global business purpose statement is only providing some level of assurance that every purchase was for a valid and official approved purpose. This global business purpose statement should be backed up with the detailed business purchase statements for each of the P Card charges in the voucher package.

The clearly expressly stated (written) statement of business purpose should be included in the voucher supporting documentation from the P Cardholder rather than assuming it can be inferred from the supporting documentation to reduce the need for the Finance Department to attempt to infer what the business or public purpose is for each transaction. Additionally, a restatement of what was purchased is not a statement of business purpose.

Cause:

Inconsistent documentation among Departments/Divisions and P Cardholders provides inconsistency in the documentation provided to support the P Card purchase expenditure. P Cardholders and Reconcilers receive their initial training on the use and processing of their P Card transactions and the required documentation needed to support the payment,

but the guidance provided in the initial training fades over time. The Purchasing Cardholder Training, Leon County Government and Leon County Clerk of Court and Comptroller, On-Line Purchasing Card Training material guidance are inconsistent between the entities and may not have sufficient examples to assist the users with their understanding on the coding or voucher package documentation.

A lack of refresher training and monitoring oversight that each voucher package has an expressly documented business or public purpose, etc., for the P Card transaction contributes to the insufficiency and incompleteness of the voucher package and affects the quality control of the documentation.

Consequence:

Too much reliance has been placed on the global business purpose statement to cover each of the attached P Card purchases as having a business or public purpose (whether or not the business or public purpose can be ascertained or inferred from the supporting documentation) resulting in providing incomplete and insufficient voucher packages to support the expenditures made.

Omission of a clearly stated business or public purpose for each P Card transaction creates inefficiencies in the acceptance of the transactions supporting voucher package by the Finance Department when additional explanation and support is needed to substantiate the validity of the expense, its allowability, and appropriateness of the account coding.

Recommendations:

IA recommends that the P Cardholder write the business or public purpose that created the need to make the P Card purchase on the receipt or other supporting documentation for each of the P Card charges that is provided in the voucher package.

IA recommends that the P Card Reconciler perform a quality control monitoring to ensure that the clearly written business or public purpose statement is included in the documentation provided from the P Cardholder when matching to the P Card charges listed on the P Cardholder's statement. Then during the sign off of the global business purpose statement, IA recommends that the P Cardholder's Supervisor perform another quality control check to verify that each of the P Card purchases in the voucher package has an expressly stated business or public purpose statement to support the global business purpose statement's attestation as to the voucher package's validity prior to signing off on

the global business purpose statement.

IA recommends that the Purchasing Division team work with the Finance Department, as provided by Leon County Government, Purchasing Policy No. 96-1, Section 16 regarding payment to vendors, to provide all P Cardholders and P Card Reconcilers periodic refresher training on the use of their P Card and the invoicing and payment process to ensure that the requirements do not fade from their working knowledge.

Authentication of Proper Approval:

Condition:

Generally, one or more of the three authorization signatures in the sample of 43 P Cardholder transactions were not legible and the date of their signed approval was not listed. Out of the 43 combined (BoCC and Clerk) P Card transaction voucher packages tested, only 2 had legible electronic signatures that included their electronic signatures, titles, and the date and time of their approval similar to a Docusign validated signature. Two (2) other voucher packages, which had manual signature areas, included at least one party that provided the date of their signed approval. As noted at the end of the **Operating Environment** section above, the Finance Department worked with the Information Technology Department to expand the signatory area to assist with the validation of signatures.

Purchasing Card (PCARD) Reconciler Training, BOCC Leon County, Florida, provides instruction in Step 5: Using the Completed PCARD Waiting For Approval by Individual Report to make sure to have all parties (the Cardholder, P Card Reconciler, and the P Cardholder Supervisor) sign off on the document. It was noted that all of the voucher packages had the signatory area with signatures. The signature area did not have an area for the signer to print their name and the date of their approval. This was considered a design flaw in the documentation when the BoCC and Clerk P Card Program was initially designed and implemented in 2001 that was not previously considered and modified.

While the P Cardholder, P Card Reconciler, and P Cardholder Supervisor all work together and likely have witnessed each other's signatures at the time of signing or know each other's' signature through their working relationships, the same may not be applicable for the voucher package reviewers in the Finance Department, who have experienced turnover over the past several years. Nor would anyone who makes a public records request for the documentation be able to ascertain who the signers are when the signature is not legible.

Additionally, there generally was no date noted to document the date of each of the signers' approval of the voucher package. The Departments/Divisions signoff of the voucher package is their attestation that the voucher package is complete to support the P Cardholder's charges and authorizes the Finance Department to make the payment to the P Card vendor on their behalf. The Finance Department reviews the voucher package as a final quality control check for the documentation and approval to make the payment and then posts the voucher package on the Finweb for the P Cardholder list by FY to support the payments to the P Card vendor.

IA made inquiry to ascertain whether there was a BoCC signature file that could be used as a reference for the Finance Department to validate the actual signature listed on the cover sheet. It was determined there was none on file, however the transmittal of the voucher package from the P Card Reconciler validates their signature via the electronic transmission of the voucher package.

Subsequent to our inquiry, on June 2, 2026 the BoCC Purchasing Director made available via shared OneDrive folder copies of all of the BoCC P Cardholders documents that their signatures can be matched with to validate the signatures and can be used as a reference to validate the authenticity of the manual signatures in case any new Finance Department personnel had a question as to who the signers/approvers of the voucher packages were. IA appreciates the proactive nature that the Purchasing Division demonstrates to strengthen controls and implement corrective actions.

Additionally, based upon audit inquiries, the Finance Department senior managers worked with the Information Technology Department to update the signature area on the Complete PCARD Waiting For Approval By Individual report [on April 14, 2026 for the BoCC report and on June 12, 2026 for the Clerk's report] to include not only a line for the three parties to place their signature but to also include their printed name, title, and date of their signatory approval of the voucher package. The updated report for both the BoCC and Clerk was provided for our review to confirm the correction of the design flaw that was implemented when the P Card Program was initially designed. IA also appreciates the proactive nature of the Finance Department to address and strengthen controls to safeguard BoCC and Clerk financial records and transactions.

Cause:

When the P Card Program was initially set up in 2001, the lack of other identifying information for the signers as well as the documented date of each signatory's approval of the voucher package was established with a design flaw that limited the ability to validate the authenticity of the proper approval for the voucher package.

Consequence:

Unless the person reviewing the approval signatures [that authorized the P Card voucher packages and the approval to pay the P Card vendor] had personal knowledge of each of the signatories' signatures or had a signature repository to compare the signatures against, there was limited confidence in the proper approval of the voucher packages. Reliance was placed on the compensating control noted in the electronic transmittal of the voucher package from the P Card Reconciler who prepares and obtains the approver signatures and the voucher package.

Recommendations:

Other than suggesting BoCC and Clerk managers consider implementing an electronic signature similar to DocuSign that can be used to authenticate the signed document at the time of signing, IA does not have any additional recommendations for this result area. The updates made by the Information Technology Department based on the request from the Finance Department as well as the corrective actions taken by the Purchasing Division to provide a signatory repository has corrected the design flaw in the manual signing process.

Unsigned Receipt by P Cardholder:

Condition:

A 61.54 percent instance rate (24 of the 39 BoCC samples) [sample numbers: 5, 7, 8, 9, 10, 11, 14, 16, 18, 19, 20, 22, 23, 24, 26, 28, 29, 30, 32, 33, 34, 35, E-1, and E-2] noted voucher packages submitted for processing that did not have the P Cardholder signature or date on the P Card receipts.

Signing and dating a physical or electronic receipts explicitly certifies that the P Cardholder:

- Personally made the purchase.
- Verified the listed items (especially important since most of the items are picked up by the P Cardholder from the vendor at the time of purchase and provides assurance of the receipt of the goods or service).
- Confirms the expense supports official business or public purpose.

The P Cardholder's signed receipt and date on the receipt act as an attestation that the transaction complies with BoCC or Clerk policy, is not for personal use, provides accountability, and proper internal control over the entity's funds.

Cause:

The Purchasing Cardholder Training, Leon County Government, do not have instruction stating that a receipt is incomplete if it lacks the P Cardholder's signature. By contrast, the Leon County Clerk of Court and Comptroller, On-Line Purchasing Card Training materials provides an example of a completed receipt which shows the requirement of the P Cardholder's signature.

Auditors made inquiry regarding this omission of the P Cardholder's signature on the P Card receipt in the Purchasing Cardholder Training, Leon County Government materials. It was acknowledged that there was a reliance placed on the Finance Department to provide any such request or instruction over receipts and other documentation in the voucher package. However, passing on this requirement to the Finance Department appears to be contrary to Board of County Commissioners, Purchasing Card Policy No. 00-07, Section I. D. 4. h., and Section III. F., as well as Leon County Government, Purchasing Policy No. 96-1, Section 16.

A compensating control is noted in that the P Cardholder is one of the three Departments/Divisions signers of the bundled voucher packages cover sheet which indicates the P Cardholders verification and approval of the bundled voucher packages in compliance with Board of County Commissioners, Purchasing Card Policy No. 00-07, Section 1.D.1.h.

Consequence:

When P Cardholders do not sign their P Card receipts for their purchases:

- There is less accountability and internal controls over the P Card purchase.
- The missing signature signals less confidence that the P Cardholder was the one who personally made the purchase.
- There is no acknowledgement that the picked-up goods or services are conforming and approved for payment (creates missing documentation in the voucher package regarding confirmation of receipt of items purchased).
- There is no attestation/acknowledgement that the purchase was for official business or public purpose when the P Cardholder is not signing to vouch for the purchase.

Recommendations:

IA recommends the Purchasing Cardholder Training, Leon County Government materials include instruction for the P Cardholder to sign and date their receipts. Further, IA recommends that the P Cardholder, P Card Reconciler, the P Cardholder's Supervisor confirm the P Cardholder's signature on the receipt when approving the P Card voucher package prior to signing off their approval for the voucher package to be sent to the Finance Department for scanning in the voucher package to support the expenditure recorded in the accounting system during in the P Card Reconciler's process.

As a quality control monitoring process, IA recommends that the Finance Department check all P Cardholder signatures on receipts and send back any voucher packages where P Cardholder signatures are missing on the actual receipt to validate the purchase [or other transaction documentation if there is no room to sign on the receipt without overwriting other data on the receipt] for additional processing at the Departments/Divisions to ensure the receipts are signed before accepting the voucher package for posting on Finweb.

Insufficient Funding (NSF):

Condition:

A 5.13 percent instance rate (2 instances of the 39 BoCC P Cardholders transactions) [sample number 8 and 15] noted the initial coding from the BoCC P Cardholder for their purchased items did not have sufficient budgetary funding available on the account code

line provided in order to post and record the payment for the P Card transaction.

Auditors noted a design flaw with the initial set up of the BoCC P Card implementation that does not require the P Cardholder to check with the Departments/Divisions budget monitor to ensure that, prior to the purchase of the item, there is sufficient budget assigned for the purchase's account code line item to make sure there is available fundings for the purchase prior to making the purchase.

Pre-transaction approvals would:

- Increase the assurance that the P Card is used as intended by the P Card Program to make small purchases.
- Reduce the need for overrides and budget amendments.
- Eliminate subsequent questioned account codes listed for a P Card purchase for potential miscoded or unallowable account codes charges for P Card purchase restrictions.

Without fixing this design flaw in the P Card Program's design, there appears to be a possibility to make expenditures without first knowing if there are sufficient funds to pay the expenditure when it is subsequently received.

Generally, if there is sufficient budget on the account code line, then the Departments/Divisions P Card Reconciler will not encounter the NSF IND (Nonsufficient funds indicator) edit check. However, when entering the account code into the system by the Departments/Divisions P Card Reconciler for the account code provided by the P Cardholder, when the account code line item does not have sufficient budget to pay for the purchase, the NSF IND "N" edit stop will appear and must be cleared to finalize the processing and move the transaction to the Complete Pcard Waiting for Approval by Individual report (cover sheet) to finalize the accounting entry process and send the voucher package to the Finance Department.

As per the Purchasing Card (PCARD) Reconciler Training, BoCC Leon County, Florida in step 5 of the instructions to the BoCC P Card Reconciler it states that all NSF IND must be postable in order to be approved by Finance. The postable approval by Finance is essentially an automated process once all items in the sequence are finalized and any NSF IND were processed by clearing the NSF "N" to an NSF "P" status, so the expenditure can

post to the general ledger. This automated process is actually performed by the Departments/Divisions P Card Reconciler who works to change the NSF status on the Complete Pcard Waiting for Approval By Individual from N to P.

The Purchasing Card (PCARD) Reconciler Training, BoCC Leon County, Florida instructs the Departments/Divisions P Card Reconciler that if the NSF indicator is NSF (N), then one of two things happened:

- Incorrect Account String: the document needs to be disapproved by OMB, and the P Card Reconciler will need to correct the coding.

  This may occur because the coding marked on the voucher support by the P Cardholder was coded for an account code that did not have sufficient budget, so the Departments/Divisions P Card Reconciler moves the account coding to a different account code that has budget to pay for the purchase expenditure. The updated account code selected for the correction to the account coding needs to also reflect the correct classification of the expenditure that will be posted to the general ledger, rather than just posting an account code in order to be able to pay for the item.

- Correct Account String: OMB needs to override the charge. This will switch the NSF IND to Postable (P) and change the NSF Override column to Yes (Y).

In each of these two situations, there was not sufficient budget to pay for the P Card purchase prior to the purchase for the account code that was initially intended to be used to pay for the purchase. This lack of budget was noticed when getting the payment documentation ready and performing the functions that post the expenditure to the general ledger. Not securing adequate funds prior the purchase demonstrates a deficiency in the internal controls over the process.

Purchasing Cardholder Training, Leon County Government states the staff person (P Cardholder) identifies the need and secures the goods from the vendor. There is no instruction in the Purchasing Cardholder Training, Leon County Government materials to verify available budget prior to making the purchase.

Cause:

No budget check is required or instructed to be performed by the P Cardholder prior to making a purchase to ensure there is adequate funding on the account code in order to

make the purchase. Currently any movement of budget to cover expenses occurs post purchase when the NSF flag is noted. This demonstrates a lack of monitoring and oversight of the P Card Program at the operational level as it relates to the Departments/Divisions budget line item account codes budget sufficiency and approval to make the purchase.

The need for BoCC Reconcilers to clear NSF budget constraints in account codes budgetary line items during the payment process rather than before the actual purchase appears to be a design flaw in the P Card Program's initial set up.

Consequence:

Not securing adequate funds prior to making a purchase can result in overspending of budgeted funds for account code line items. The aggregate effect could result in not having funds available in other budget line items to move around to pay P Card charges which then causes the consumption of any reserve funds in the fund balance. The reduction of reserves in the fund balance indicates an erosion of the entity's financial position.

Lack of internal controls over spending authority will continue to exist until there is a monitoring procedure established pre-purchase to ensure the adequacy of available funding for the P Card purchases. Encumbering funding for the purchase prior to purchasing the items would make the need for overrides and budget transfers the exception rather than the rule in the regular operating procedures.

Enhancing the pre-transaction budget approval and encumbering the funds to reserve for the payment as well as checking the proposed account code accuracy, produces more efficient results and reduces the time to process the transaction by the Departments/Divisions P Card Reconciler for entry into the Banner accounting system when completing the sequence steps to move the expenditures from the Incomplete PCARD Report by Individual to the Complete Pcard Waiting for Approval by Individual Report to the Complete Pcard Waiting for Approval by Individual report, since the need for an override or a budget amendment would be reduced.

Recommendations:

IA recommends that the P Cardholder verify the availability of account code line item funds prior to making the purchase and if there are no available funds for the purchase, request a budget amendment to move funds to the line item so the P Card purchase can be made.

IA recommends that this pre-approval of the budget line item sufficiency be documented in the voucher package to demonstrate the strengthening of the design flaw that resulted in this internal control weakness regarding available funding.

Payment of Sales Tax:

Condition:

A 2.33 percent instance rate (1 instance of the 43 combined P Cardholder transactions) [Clerk sample number 39] noted sales tax paid to a vendor.

On May 1, 2025, a judicial order for dinner to be brought in for jury deliberations [as allowed by Section 40.26, Florida Statutes] was issued. When the vendor's delivery person delivered the dinner, they processed the transactions to include the sales tax because they did not have the ability to override the sale tax on their mobile payment devise, even though the order invoice had not included the sales tax and the delivery person was provided sufficient documentation to have the Florida sales tax waived. The Clerk's P Card Reconciler took appropriate action and requested a refund of the sales tax and was told it would be refunded to the P Card. However, as of the April 16, 2026, (almost a year later) the audit team verified that the sales tax refund was never received. The amount of the tax paid was $3.20, which is a nominal amount.

The Department of Revenue (DOR) is allowed the legal authority to issue sales tax refunds for the payment where no tax, license, or account is due and the payment was made into the State Treasury in error by Section 215.26, Florida Statutes. DOR has a 3-year (36 months) period from the date the sales tax was paid for the vendor to file for a refund. The vendor should pass the refunded amount of the sales tax back to the Clerk to restore them for taxes they were exempt from paying.

Cause:

Even though the entity can make the vendor aware of the tax-exempt status, they cannot control the vendor's decision to charge the sale tax even though the vendor is not required to collect it. When this occurs, a written request of the refund of the sales tax should occur and be followed up on until the refunded sales tax amounts are received [as long as they are statutorily collectable] and booked into the general ledger. There does not appear to be any monitoring performed to track the payment of sales tax or any subsequent refunds received.

Consequence:

Taxes paid to vendors for State of Florida sales tax when there is no obligation to pay them reduces, in a nominal way, funds available to be spent on other services. Until State of Florida sales tax is refunded, the vendor collecting the tax will be operating in noncompliance with the BoCC and Clerk P Card and Purchasing Policies and should cure the collection of the Florida sales tax by filing for the refund as allowed by Section 215.26 Florida Statues, and Rule 12A-1.014, Florida Administrative Code.

Recommendations:

IA recommends that senior managers make a determination, considering cost verses effort to weigh the resources needed against the work required to obtain the refund of the nominal sales tax amount collected over a year ago, to determine whether further collection efforts to obtain the refunds from the vendor should be made.

IA recommends the payment of state sales tax be recorded in the general ledger using a separate account code to track the amount of the state sales tax paid and reduced by any refunded amounts. This will allow for the outstanding balance to be determinable to book the sales tax refund receivable on the financial statements. The detail should also be tracked and written off when the refund period has expired and would no longer be statutorily collectible.

IA recommends a standard collection letter and invoice be developed to bill vendors when they refuse to waive the collection of Florida sales tax on P Card transactions and have the collection letter and invoice sent to the vendor by the P Card Reconciler with copies sent to the Finance Department for additional tracking.

IA recommends the P Card Reconciler add the documentation of the collection letter and invoice transmittal to the voucher package. The P Card Reconciler needs to track any response to the invoice to verify when its payment is received and submitted to the Finance Department or send out subsequent collection letters as needed to receive the refunds up until the period where the legal collection period of a refund has expired and it becomes uncollectible and written off.

Further IA recommends that any vendor who habitually fails to waive the collection of Florida sales tax be added to a vendor ban list for future business with the County until all outstanding billed sales taxes have been refunded.

Incomplete Voucher Packages (Missing Documentation):

Condition:

Overall, a 46.51 percent instance rate (20 instances of the 43 combined P Cardholder transactions (19 of the 39 BoCC samples) [sample numbers: 1, 3, 5, 6, 7, 9, 10, 15, 18, 20, 22, 23, 28, 32, 33, 35, 36, 38, E-1,] and 1 of the 4 Clerk samples [sample number: 37]) noted voucher packages were missing documentation, contrary to Board of County Commissioners, Purchasing Card Policy No. 00-07, Sections III. A. 2., E., and F., Board of County Commissioners, Purchases of Food, Beverages, and Supplies Policy No. 04-6, Section III. 1, Leon County Government, Purchasing Policy No. 96-1, Section 16., and Leon County Clerk of Courts, Finance Department, Operating Policy and Procedures Manual, Section 14-2A, Section II. E. 3., and Section III. E.

Voucher packages were missing various supporting documentation to complete their voucher package as summarized below:

Prior Approval:

BoCC samples 1 and 3 were required to have prior approval as per the Board of County Commissioners, Purchases of Food, Beverages, and Supplies Policy No. 04-6, Section III. 1. Both of the voucher packages did not have written documentation of any prior approval obtained prior to the P Card purchase for the food items. However, the Board of County Commissioners, Purchases of Food, Beverages, and Supplies Policy No. 04-6, Policy does not specifically state how that approval is to be obtained. Given the lack of guidance in the policy, the approval could have been obtained verbally.

Further, the policy states the approval is to be obtained from the County Administrator or designee. The policy is once again vague as to who would qualify as the designee. However, IA noted that Leon County Government, Purchasing Policy No. 96-1, Section 6.01, which pertains to small purchases, states “Small purchases shall be authorized by Departments or Divisions heads or their designees.” Therefore, the Departments/Divisions P Cardholder Supervisor’s approval of the voucher package appears to be of sufficient authority in the organization to be the designee who approves the food purchases. Any verbally approved purchases would have been signed off by the Supervisor when approving the voucher package and is therefore, by extension, acknowledging their approval of the food purchase.

Cause:

The lack of documentation of the prior approval was caused by a lack of clear and specific guidance as to how the prior approval is to be obtained and documented, as well as the clear assignment of the authority as to who can authorize the prior approval.

Consequence:

Prior Approval: Until clear guidance can be established in the Board of County Commissioners, Purchases of Food, Beverages, and Supplies Policy No. 04-6, as to what the acceptable methodology is that should be uniformly followed by the Departments/Divisions in obtaining and documenting prior approvals on food purchases, there will continue to be misunderstanding of the interpretation and miscommunications regarding how and who prior approval was received from as well as what the BoCC considers as acceptable documentation of the approval to support the P Card expenditure.

Recommendations:

Prior Approvals: IA recommends the P Cardholder make notations of the prior approval in the voucher package documentation that supports the P Card purchase. Such notations should include:

- Who gave the P Cardholder the prior approval to make the food purchase.
- How the prior approval was given (verbal or written).
    - If written, attach a copy of the written approval for inclusion into the voucher package.
    - If verbal, notations of the approval details should be indicated in the voucher package.
- The date (when) the prior approval was given (should precede the actual purchase date.)

Further, IA recommends that the Board of County Commissioners, Purchases of Food, Beverages, and Supplies Policy No. 04-6, be updated to include standard documentation of prior approvals, and all Departments/Divisions implement the use of such documentation to demonstrate compliance with the Board's policy regarding prior approvals.

Confirmation of Receipt of Goods/Services*:

*combined cause, consequence, and recommendation with missing other support (next bullet)

Overall, a 37.21 percent instance rate (16 instances of the 43 combined P Cardholder transactions (15 of the 30 BoCC samples) [sample numbers: 5, 6, 7, 9, 15, 18, 20, 22, 23, 28, 32, 33, 35, 36, E-1} and 1 of the 4 Clerk samples [sample number: 37]) noted there was no documentation to confirm the receipt of the goods or services purchased.

Having no documentation to support the actual receipt of the good or service in their voucher packages is contrary to Board of County Commissioners, Purchasing Card Policy No. 00-07, Sections III. A. 2., E, and F., as well as Leon County Government, Purchasing Policy No. 96-1, Section 16., and Leon County Clerk of Courts, Finance Department, Operating Policy and Procedure Manual, Section 14-2A, Section III. E.

Missing Other Support (to validate the P Card transactions):

*combined cause, consequence, and recommendation with missing actual receipt of goods/services (prior bullet)

In addition to the gas/fuel/oil receipts that were previously discussed as having missing documentation that could have validated the need by showing the consumption of the products with the vehicle milage records, IA also noted the following.

BoCC sample 10 was for an Instagram ad campaign which billed the P Cardholder when a preset number of impressions had been reached. However, there was no documentation of what the ad campaign looked like, confirmation that it posted on Instagram, the Instagram statistics, etc.

Clerk sample 37 the P Cardholder paid for a hotel with their P Card to attend a training conference, however they did not provide the supporting documentation to validate the need for the hotel with copies of their approved travel authorization and reimbursement forms, copy of the training agenda, etc.

Cause:

It appears there is a general misunderstanding that the only required documentation needed to support the P Card purchase is generally the sales receipt or itemized invoice, contrary

to Board of County Commissioners, Purchasing Card Policy No. 00-07, Sections III. A. 2., E., and F., Leon County Government, Purchasing Policy No. 96-1, Section 16, Leon County Clerk of Courts, Finance Department, Operating Policy and Procedures Manual, Section 14-2A, Sections II. E. 3., and III. E., and training materials instruction and illustrations.

This misunderstanding, to some degree, was affected by past turn over the in the Finance Department, which may have caused inconsistencies when requesting any missing supporting documentation when reviewing the submitted voucher packages. However, this also appears to be caused by a lack of understanding of the due diligence at the Departments/Divisions level when preparing the voucher package during the reconciliation process and following Board of County Commissioners, Purchasing Card Policy No. 00-07, Sections III. A. 2., E., and F., Leon County Government, Purchasing Policy No. 96-1, Section 16, Leon County Clerk of Courts, Finance Department, Operating Policy and Procedure Manual, Section 14-2A, Section III. E., and training instructions which indicates the P Cardholder should have all documentation for each P Card transaction (e.g., sales receipt, charge slip, packing slip, etc.)

Although the payment method shifts when using the P Card Program [which uses the P Card to make the payment to the vendor rather than going through the accounts payable process to have the vendor paid by check or ACH bank transfer], the supporting documentation requirements to support the payment (the voucher package) does not change. There should still be some form of requisition, charge slip (sales receipt), itemized invoice, shipping information (if the items were not picked up in person), review of the goods or services as conforming and approval to pay or noted adjustments for returns, missing items, other documentation that validates and supports the items that are charged to the P Card.

The only standard documentation that would not generally be issued for P Card purchases would be a Purchase Order, since the P Card does not require quotes or bids and is intended to make small purchases.

Consequence:

Failure to submit complete voucher package documentation when P Cards are used for the purchase may result in noncompliance and could lead to the temporary P Card suspension or permanent P Card revocation as provided in Board of County Commissioners,

Purchasing Card Policy No. 00-07, Section II. E. 4., and Leon County Clerk of Courts, Finance Department, Operating Policy and Procedure Manual, Section 14-2A, Section II. E. Continued or severe documentation failures could possibly escalate to human resources for disciplinary action.

Recommendations:

IA recommends that the P Cardholder sign and date their receipts to notate the receipt of the goods or services as received if they picked the items up in person.

IA recommends if the items were ordered and will be shipped, that the P Cardholder provide any packing slips or other documentation that shows the receipt of items that were shipped and make notations for any expected returns for nonconforming goods or items not received on the bill of laden and their request to charge back to the P Card, etc. The P Cardholder should follow up to ensure the credits are made to their P Card account with the P Card vendor for returned items. The refunds may be listed on the next billing cycle of the P Card account and show up on the next P Card bank statement for the P Cardholder..

Further, IA recommends the BoCC P Card Administrator strictly follow the BoCC P Card suspension policy approved by the BoCC that establishes the tone at the top for the P Card Program, regardless of who the P Cardholder is that is missing documentation in order to enhance and ensure continued compliance with the P Card policy.

Separation of Incompatible Duties:

Condition:

Separation of duties means splitting critical tasks among different staff. This prevents one person from having full control of a financial process. Generally, it is preferred to divide the four main duties:

- Authorization
- Custody
- Recording
- Reconciliation

Generally, in the BoCC P Card Program there are adequate separation of these duties, except IA did note one staff member which has all of these duties in one or more capacities of their official duties which may not have been separated due to the limitation of staff (small organization).

IA wishes to be very clear, the audit did not find any instances of fraud occurring due to this lack of separation of duties and the employee discharges their duties with integrity and honesty. IA also was able to find other compensating controls over the process to provide a greater confidence of the oversight and monitoring of procedures by management.

Authorization - In their official duties as the BoCC P Card Administrator, they have the ability to establish P Cardholder accounts with the P Card vendor, increase or decrease the credit limits, enter the budgetary account codes into the P Card vendor's system which in turn downloads to create the P Cardholders account in the BoCC accounting system. Additionally, this employee is also a P Cardholder which authorizes them to make purchases.

Custody – This employee maintains custody of new P Cards to give to employees once they have fulfilled all their requirements to receive their P Card for activation. Additionally, this employee is also a P Cardholder and maintains physical custody of their own P Card.

Recording – As previously stated, the budget account information is entered into the P Card vendor's database by the BoCC P Card Administrator when setting up P Card accounts with the P Card vendor. This data entry provides an automated process to create the P Cardholders account in the accounting system. Then when performing the reconciliation process for the downloaded charges that have occurred in the P Cardholder's account with the P Card vendor the P Card Reconciler can adjust the account coding or obtain an override in order to get the transactions posted to the general ledger. From documentation reviewed it appeared that the employee also served as the P Card Reconciler.

Reconciliation – The employee reconciles their own P Card transactions and prepares the voucher package to submit to their Supervisor for review and approval. IA noted there is a compensating control in that this employee's Supervisor reviews and approves their voucher packages prior to them being submitted to the Finance Department.

Cause:

Limited staffing reduces the ability to have the four main critical tasks performed by different staff.

Consequence:

Often in an organization with limited staffing to perform the four main critical tasks separately, the separation of duties may not be well defined and other compensating controls and managerial monitoring procedures should be implemented to safeguard against fraud, waste, abuse, misuse, etc. Without these compensating controls and monitoring procedures implemented, an opportunity for fraud to be committed and not timely detected may occur.

Recommendations:

IA recommends that the BoCC P Card Administrator [who is also a P Cardholder] not reconcile their own P Card transactions. IA recommends their Supervisor [who approves the voucher packages] assign the reconciliation task to another third party in their Department to strengthen internal controls over the separation of duties.

Improper Coding:

Condition:

A 15.38 percent instance rate (6 of the 39 BoCC samples) [sample numbers: 2, 10, 25, 33, 34, and 36] noted improper account codes in P Card transactions as summarized in the Table 11 below.

Table 11 Noted Coding Errors in Samples Tested

Was coded as:		**Should have been coded as:**	
Account Code	**Description**	**Account Code**	**Description**
55200	Operating Supplies	55210	Fuel and Oil*
58258	Operation Thank You!**	54800	Promotional Activity
55200	Operating Supplies	56410	Machinery & Equipment <$750***
58341	Indigent burial	55100	Office Supplies
55200	Operating Supplies	54610	Repair and Maintenance - FLEET
55200	Operating Supplies	56410	Machinery & Equipment <$750***

*The fuel and oil charges are only allowable when in travel status to be compliant with Board of County Commissioners, Purchasing Card Policy No. 00-07, Section II. B. 5. b.

** account code was set up to capture the P Card Program's costs which should have been set at the org level, and then the account code should have been used to record what type of expenditure was being charged to the P Card Program.

***Small equipment items that are susceptible to loss or theft. These items should have been recorded in an account code to tag into the property. Additionally, property items should not have been purchased using the P Card Program, per Leon County Government, Purchasing Policy No. 96-1, Section 6.01, A., requires a Purchase order.

Cause:

BoCC Departments/Divisions P Cardholder Supervisors not confirming their approval of their Departments/Divisions budgetary account codes prior to the purchase of an item may contribute to P Card purchases being coded to unallowable account codes, such as account codes that record tangible property or other capital asset transactions, for which the use of a P Card is specifically unallowed as per Leon County Government, Purchasing Policy No. 96-1, Section 6.01 A.

The selection of the account code to charge the P Card purchase to was not always accurate and may have been driven by:

- The need to post the expenditure to an account line that had available budget.
- Misunderstanding as to how the items should have been coded when performing the reconciliation function and lack of monitoring oversight when reviewing and approving the voucher package for completeness and support.
- Error when selecting the account code.

Consequence:

Using improper account codes can lead to misclassifications in financial reports, flawed budget decisions, costly administrative corrections, and if material may cause financial statement audit findings and compromise compliance with regulatory requirements. As an illustration: Miscoded account codes can affect:

- Classification and completeness of expenditure balances and may require accounting journal entries to correct classification errors.

- Fixed Asset balances being understated on the financial statement and potential incomplete property records when fixed assets or other capitalizable assets are not correctly coded and identified for tagging into the property record.

Recommendations:

IA recommends that all Departments/Divisions approvers of the voucher package perform a quality control check of the account codes that the expenditure is charged to determine its reasonableness and applicability. If needed, the Departments/Divisions P Cardholder Supervisor should consult with the Purchasing Director to ensure that all property record items are known to them for tagging, etc.

IA also recommends the Finance Department perform a quality control review of the voucher package prior to posting on the intranet storage site to ensure the reasonableness and adequacy of the account code as well as completeness of the supporting documentation. If deficiencies are noted, IA recommends they send back to the Departments/Divisions for correction. If they perform a journal entry to change the coding, IA recommends they communicate that to the Departments/Divisions as well to keep their stakeholders informed, which can also provide guidance if a similar situation arises in the future so the Departments/Divisions will understand how to code similar issues at the Departments/Divisions level prior to transmittal of the voucher package to the Finance Department.

P Card Used in Lieu of Other Procurement Methods:

Condition:

51.28 percent instance rate (20 instances of the 39 BoCC P Cardholder transactions [sample numbers 2, 4, 5, 7, 9, 10, 14, 18, 19, 23, 25, 26, 28, 29, 30. 31, 36, E-1, E-2, E-3] noted purchases using the P Card that were:

- Unallowable P Card charges per Board of County Commissioners, Purchasing Card Policy No. 00-07, Section II. B. 5. b. (fuel and oil unless on travel status). Should have been purchased with a purchase order. [Samples 2, 4]

- P Card paid for reoccurring, routine inspection charges that would not be considered a

small purchase consumable as defined in Board of County Commissioners, Purchasing Card Policy No. 00-07, Section 6.01. B. In addition, the quarterly charge of $1,600 when annualized would be $6,400 to this vendor that would exceed the small purchase threshold. The annualized projected vendor total falls in the Board of County Commissioners, Purchasing Card Policy No. 00-07, purchasing quotes threshold noted in Leon County Government, Purchasing Policy No. 96-1, Section 6. Purchasing quotes should be obtained in order to have confidence that the BoCC is getting the best price and value for the service. [Sample 5]

- P Card was used to pay for tangible property and capital asset charges, contrary to Board of County Commissioners, Purchasing Card Policy No. 00-07, Section II. B. 5. e., and Leon County Government, Purchasing Policy No. 96-1, Section 6.01. A., which requires the issuance of a Purchase order. [Samples 25, 36, E-1, and E-3]

- Several samples [Samples 7, 9, 10, 14, 18 ,19, 23, 26, 28, 29, 30, 31, & E-2] whose sampled P Card expenditures transactions were less than the small purchase thresholds listed in Leon County Government, Purchasing Policy No. 96-1, Section 6. A review of the sampled vendors' total P Card purchases in FY 25 or FY 26 exceed the small purchase thresholds listed in Leon County Government, Purchasing Policy No. 96-1, Section 6. Based on these vendors P Card expenditure totals, another procurement method should be used to ensure that the BoCC receives the best price and value from these vendors as noted in Table 12 below.

  Note: this is similar to the Analytical Review Result No. 2, which reviewed P Card vendor totals when performing Analytical Review procedures to the P Card Program account codes.

Table 12 Cumulative Vendor FY 25 P Card Expenses in Account Code Procurement Method

FY 25		
Sample #	**Vendor Total P Card Expenditures Paid**	**Other Procurement Section Ref and Method**
7	$ 77,740.12	6.03 Informal Bid
9	$ 566,690.53	6.08 Competitive Procurement
10	$ 84,805.51	6.03 Informal Bid
14	$ 17,514.86	6.02 Purchasing Quotes
18	$ 28,992	6.02 Purchasing Quotes
19	$ 11,873.69	6.02 Purchasing Quotes
23	$ 5,590.11	6.02 Purchasing Quotes
26	$ 144,656.70	6.08 Competitive Procurement
28	$ 232,116.77	6.08 Competitive Procurement
29	$ 28,420.57	6.02 Purchasing Quotes
30	$ 9,962.06	6.02 Purchasing Quotes or 6.07Blanket Purchase Orders
31	$ 10,911.71	6.02 Purchasing Quotes
FY 26		
Sample #	**Vendor Total P Card Expenditures Paid**	**Other Procurement Method**
E-2	$ 7,851.60	6.02 Purchasing Quotes or 6.07 Blanket Purchase Order

Cause:

BoCC Departments/Divisions P Cardholder Supervisors and entity wide senior managers did not appear to have an internal control system in place to monitor and track cumulative vendor payment totals or demonstrate the effect of a cost analysis prior to the beginning of the fiscal year to ascertain the best procurement methods to use to obtain goods and services from some vendors at the cost center level or at the entity wide level. It appears that the P Card Program was utilized beyond its purpose for making small purchases without competitive pricing.

Although it is likely any possible circumvention of the purchasing policy and the substitution of the P Card payment method for the accounts payable process, was unintentional, there appears to be a loss or fading of knowledge for the P Card Program's purpose at the Departments/Divisions that have placed more and more reliance on using the P Card to pay Departments/Divisions expenses when other procurement methods should have been considered and used to ensure the most cost effective use of resources and contain Departments/Divisions operating expenses to a minimum.

Consequence:

The BoCC Departments/Divisions may be overcharged for goods and services when quotes, bids, or competitive procurement purchasing methods are not utilized. Without a monitoring control in place, the cost effectiveness and the promotion of fair competition cannot be assured, and actions may inadvertently violate Leon County Government, Purchasing Policy No. 96-1 and the Board of County Commissioners, Purchasing Card Policy No. 00-07.

Had a cost analysis been performed and a collective determination and monitoring process across Departments/Divisions and entity wide had been made for each of these vendors reviewed, rather than using the noncompetitive nature of the P Card Program, then the value for taxpayers and the guiding framework ensuring cost-effectiveness to obtain the best price and value for the BoCC would have been better served.

Further, additions to fixed assets may not be fully identified for posting to the fixed assets and capital accounts or issued property tags when P Cards are used.

Recommendations:

IA recommends BoCC Departments/Divisions P Cardholder Supervisor receive P Card Program refresher training to gain a greater understanding of the intent of the P Card Program and its limited use for small purchases rather than using as a matter of convenience to pay utility, communication, fixed assets coded items, and vendors [who should have been procured based on their projected total expense purchases that are in another procurement threshold] in order to ensure compliance with policy and contain operating costs, and provide the best value to taxpayers.

Monitoring and cost analyses need to be improved. IA recommends that a cost analysis be performed on an annual basis by the Departments/Divisions and at the entity wide level by the Purchasing Division for vendor expenditures paid by P Card to ascertain which purchasing method should be used rather than just using the convenience of the P Card Program to make purchases on a noncompetitive basis.

IA recommends employees following Leon County Government, Purchasing Policy No. 96-1, Section 6 and ensure the BoCC is receiving the best price and value for the goods and services from vendors whose cumulative totals exceed the small purchase thresholds.

Untimely Submission of Voucher Package to Finance Department:

Condition:

Inconsistencies were noted in the Purchasing Cardholder Training, Leon County Government and the Purchasing Card (PCARD) Reconciler Training, BoCC Leon County, Florida materials of when the voucher package is due to the Finance Department, [10 business days and 14 calendar days (weekends included), respectively]. IA used the later standard of 14 days after the import date to ascertain whether the Finance Department was receiving the voucher packages timely. IA compared the import date to the later of the approval signatures date, if one was available, or the print date of the Complete Pcard Waiting for Approval by Individual used to compile the voucher package as its cover page. This measurement only includes the number of days past the 14-day threshold that the voucher package was processed by the Departments/Divisions. It does not determine whether or not the voucher package was completed when submitted to the Finance Department, which could have been a reason for the delay. The P Cardholder has 2 days to send receipts to the Reconciler. There are 12 additional days in the 14-day threshold period to ensure all the receipts are obtained and included in the voucher package prior to submission to the Finance Department in case some of the documentation such as shipped goods are received after the 2 days period [to give receipts to the Reconciler] but prior to the 14 days for completed voucher packages to be submitted to the Finance Department, etc.

Overall, a 27.91 percent instance rate (12 instances of the 43 combined P Cardholder transactions (11 of the 39 BoCC samples) [sample numbers: 4, 5, 19, 20, 22, 27, 29, 30, 32, 35, and 36] and 1 of the 4 Clerk samples [sample number: 40]) noted late voucher package submission to the Finance Department. The number of days late ranged from 7 to 33 days. The results of untimely transmittal to the Finance Department are noted in Table 13 below.

Table 13 Untimely Submission of Voucher Package to Finance Department

Sample #	Import Date	Signature or Report Date	# day late
BoCC			
4	1/2/25	2/18/25	33
5	7/1/25	7/24/25	9
19	9/16/25	10/9/25	9
20	10/16/24	11/8/24	9
22	2/3/25	2/24/25	7
27	1/16/25	2/6/25	7
29	8/18/25	9/17/25	16
30	4/1/25	4/25/25	10
32	3/3/25	3/31/25	14
35	8/1/25	8/25/25	10
36	4/1/25	5/8/25	23
Clerk			
40	7/16/25	8/6/25	7

Additionally, when performing audit review procedures on the sampled voucher packages by P Cardholder when searching for split purchases, etc., IA noticed that some BoCC P Cardholders also had additional (other than the sample) transactions in the Incomplete P Card Documents process as of our August 6, 2026 search date that appear to be untimely processed transactions for which the voucher package had not yet been processed as noted in Table 14 below.

Table 14 Untimely Processing of Partial Voucher Packages

Untimely Processing of Partial Voucher Packages Cardholder from Sample #	Transaction Date	# days between transaction date listed on the Incomplete P Card Documents status and the 8/6/26 Finweb search date
5	2/16/26 5/1/26 7/16/26	171 97 21
7	4/2/26 5/1/26	126 97
E-2	3/16/26	143

IA also noted a vendor in the sampled transactions that also had outstanding transactions in the Incomplete P Card Document phase as noted in Table 15 below. Subsequent to the August 6, 2026 search, IA confirmed that the March 2026* transaction in the amount of $117.17 had processed as of August 10, 2026 and the voucher package was submitted for posting to the Finweb.

Table 15 Additional Untimely Processing of A Vendor's Partial Voucher Packages

Sample # (vendor)	Transaction Date	# days between transaction date listed on the Incomplete P Card Documents status and the 8/6/26 Finweb search date
39	3/2/26* 7/16/26	157 (Finalized on 8/10/26, so no longer outstanding) 21

Cause:

Our review of the voucher package documentation indicates circumstances, such as Departments/Divisions staff on PTO, holidays, termination of P Cardholder who have outstanding receipts, training new staff performing reconciliation process, untimely preparation and submission of the missing receipts affidavit, late P Card documentation to the P Card Reconciler by the P Cardholder, etc., have contributed to voucher packages untimely transmission to the Finance Department for posting on Finweb to support the P Card transaction.

Consequence:

Failing to file voucher support or receipts in a timely manner for a P Card purchases can lead to progressive internal penalties, such as temporary P Card suspension and permanent P Card cancellation for repeat offenses. Providing the receipt of documentation in subsequent accounting cycles may stall financial closing and increase the number of journal entries to correct budget lines, possibly resulting in Annual Financial Report preparation type audit findings (closing entries, manual adjustment journal entries, etc.).

Recommendations:

IA recommends that the BoCC P Card Administrator update the Purchasing Cardholder Training, Leon County Government and Purchasing Card (PCARD) Reconciler Training, BoCC Leon County, Florida materials to have consistency with the timeframe to submit the voucher packages to the Finance Department.

IA recommends P Cardholders follow payment and invoicing requirements and submit all receipts to support the P Card purchase as instructed. If any additional documentation is pending within the 2 business days after the transaction or the 10 days for travel expenditures framework that will also extend past the 14 calendar days that the

Departments/Divisions Reconciler has to finalize the voucher package approval for submission to the Finance Department, then IA recommends notating the reasons for the delay in the voucher package documentation and continue to follow up with the vendor as needed for any of the outstanding items needed to complete the voucher package as soon as possible for submission to the Finance Department.

A checklist of supporting documentation should be utilized to ensure that all appropriate supporting documentation (stated business purpose, signed and dated approval on the voucher package cover sheet, budget preapproval and date that ensured adequate funding prior to the purchase, sales slip (cashier receipts), itemized invoice, shipped and received items and any adjustments for nonconforming goods, the signature of the P Cardholder stating all items have been received and invoice is approved for payment processing, and any other supporting documentation that validates the business need of the purchase, such as registration confirmations, conference agendas for hotel stays, etc.) is included in the voucher package that provides notations regarding any documentation that delayed the completed voucher package transmittal to the Finance Department.

Single Purchase Limit (SPL) and Credit Limits (CL):

Condition:

Board of County Commissioners, Purchasing Card Policy No. 00-07, allows approved P Cardholders an efficient method of purchasing and paying for materials, supplies, and services within an employee's authorized purchase limits. The P Cardholder is granted the use of the P Card to make purchases within preset limits on behalf of the county. When authorizing the P Cardholder, the BoCC P Card Administrator sets up default limits for single transactions (single purchase limits (SPL)) and monthly spending capabilities (credit limit (CL)). When making a P Card purchase that may exceed the SPL, the P Cardholder can obtain a temporary increase by the BoCC P Card Administrator to allow a transaction that exceeds their SPL to be accepted by the P Card vendor. This temporary increase requires supervisory approval.

The audit tested the SPL and CL for 37 BoCC P Cardholders of the 39 sampled P Cardholders. Sample numbers 34 and 36 were selected from the terminated P Cardholder list which did not list the SPL and CL, so they were not tested.

The SPL and CL combination most often assigned (30 of the 37 tested BoCC P Cardholders) in the tested sample was $3,500 SPL and $10,000 CL. The SPL, CL, and frequency of their assignment to the 37 of the tested samples is noted in Table 16 below.

Table 16 Assigned SPL and CL Assigned to Sample P Cardholders

Sample #	SPL	CL
1, 2, 3, 4, 6, 8, 10, 11, 12, 13, 15, 16, 17, 19, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 35, E-1, E-2	$3,500	$10,000
20	$3,500	$15,000
5	$20,000	$20,000
7, 18, E-2	$25,000	$50,000
9	$35,000	$80,000
14	$15,000	$60,000

IA noted 2 instances [sample numbers 23 and 24] in the sampled P Card transactions in which the P Cardholder was granted the temporary increase to their SPL in order for their purchase transaction to be accepted and processed by the P Card vendor. Both of these P Cardholders had a SPL of $3,500 and these single transactions totaled $5,590 and $9,860, respectively.

The majority, 83.78 percent [31 of the 37 BoCC P Cardholders tested] of the BoCC P Cardholders had SPL that agreed with Leon County Government, Purchasing Policy No. 96-1, Sections 6 and 6.01. B., Small Purchase Procedures Consumables threshold of $3,500. They also agreed with the default limits in the Purchasing Cardholder Training, Leon County Government and on the Leon County Purchasing Card Request/Change Form.

Maintaining the SPL within the Leon County Government, Purchasing Policy No. 96-1, Sections 6 and 6.01. B., Small Purchase Procedures Consumables threshold of $3,500 helps to ensure that the P Cardholder's transactions are within the small purchases category. Establishing the SPL at the small purchases threshold helps to safeguard against the unintended expansion or misuse of the P Card Program to be used for items other than

for small purchases or to circumvent the accounts payable process, but is not an absolute failsafe to prevent unintended use for items that cost less than the SPL.

IA also noted 16.22 percent [6 of the 37 BoCC P Cardholders tested] of the BoCC P Cardholders who had SPL significantly higher than the Leon County Government, Purchasing Policy No. 96-1, Sections 6 and 6.01.

Of the 6 BoCC P Cardholders tested with SPL higher than the small purchase threshold of $3,500, IA noted 2 P Cardholder transactions that exceeded the $3,500 [sample numbers 9 and E-2]. Their single transactions totaled $4,606 and $7,851.60 respectively. Both of the purchases were included in the P Card Used in Lieu of Other Procurement Methods results above for the vendors that should have been monitored for expenditure totals and other procurement methods utilized to obtain goods and services that ensure the BoCC is obtaining the best price and value for the funds expended.

Cause:

The 16.22 percent [6 of the 37 BoCC P Cardholders tested] of the BoCC P Cardholders who had SPL significantly higher than the Leon County Government, Purchasing Policy No. 96-1, Sections 6 and 6.01. B., Small Purchase Procedures Consumables threshold of $3,500 were set as specific limits rather than the default limits of $3,500 SPL and $10,000 CL noted in the Purchasing Cardholder Training, Leon County Government.

Consequence:

By setting SPL greater than the Leon County Government, Purchasing Policy No. 96-1, Sections 6 and 6.01. B., Small Purchase Procedures Consumables threshold of $3,500, an opportunity to use the credit limits as a quality control check for small purchases as a management tool to track purchases and cost analysis is not utilized.

With the ability to receive a temporary SPL increase, having specific limits greater than the default limits appears to not be necessary and reduces the managerial oversight (governance) on the P Card transaction to ensure that the P Card Program is operating as intended and provides some assurance other procurement methods are being utilized when applicable. Additionally, setting the SPL higher than the small purchase threshold creates an opportunity for the P Card to potentially circumvent the accounts payable process.

Recommendations:

IA recommends that BoCC review the SPL and CL of their 502 active P Cardholders and reassign the SPL to agree with the small purchase threshold noted in Leon County Government, Purchasing Policy No. 96-1, Sections 6 and 6.01. B. Reducing the SPL on P Cardholder to the commodities threshold of $3,500 assists with the implementation of controls to ensure that the P Card Program is being used for small purchases. It increases the opportunity for monitoring transactions when they occur and identifies the need for a temporary increase which need additional vetting in order to strengthen controls over the P Card Program and assist with the assurance that the BoCC is receiving the best price and value of items that are not small purchase items.

Split Purchasing:

Condition:

Our testing did not note any instances in the 43 sampled P Cardholders of splitting purchase requests from a vendor over a short period of time (within a couple of days). As noted earlier, two sampled transactions were provided a temporary increase in their SPL to make a transaction that was greater than their SPL, which followed established procedures as noted in Board of County Commissioners, Purchasing Card Policy No. 00-07, Section I. C. 29.

Cause:

No instances of split purchasing were noted in the sample testing. However, it was noted that many SPL values are greater than the small purchase procedures consumables threshold of $3,500. Having the higher SPL assisted with purchasing items that would not otherwise have had sufficient SPL without having to be split into small purchases or request a temporary increase to make a purchase.

Consequence:

No instances were noted. The BoCC P Card Program has an alternative procedure for temporary credit increases for any infrequent instances that may occur that are greater than the P Cardholders SPL as noted in in Board of County Commissioners, Purchasing Card Policy No. 00-07, Section I. C. 29.

However, assigning SPL higher than $3,500, creates an alternative to split purchases and decreases the oversight and governance of the P Card Program.

Recommendations:

No instances of noncompliance with policy were noted. No recommendations other than continue to follow Board of County Commissioners, Purchasing Card Policy No. 00-07, Section I. C. 29., when increases to SPL are needed, and consider reducing all P Cardholder's SPL to $3,500.

Credit Card Fees Paid:

Condition:

The STC No. 84121500-15-01 For Purchasing Card Services includes Exhibit H: Schedule of Fees, Charges, and Rebates Other Eligible Users that establishes rebate conditions and the schedule of rebates. The rebate calculation period covers a calendar 12-month period that the P Card vendor applies rebate multipliers (points) to standard transactions charged by P Cardholders of the *Eligible User Agreement* and then annually sends the converted rebate points into the monetary rebate check for the amount of the rebates earned during the rebate period to the P Cardholder Eligible Users.

The most recent rebates expressed as an annualized nominal rate are listed in Table 17 below.

Table 17 Total Rebate Expressed As A Nominal Rate

Calendar Year	Total Volume	Total Rebate	Nominal Rate Earned
2023	$7,011,898.84	$103,931.15	1.48%
2024	$7,196,675.23	$106,591.69	1.48%
2025	$8,241,874.17	$121,806.37	1.48%

As noted in Table 17 above, the nominal rate paid in rebate consistently calculates to 1.48 percent.

A 10.26 percent instance rate (4 instances of the 39 BoCC P Cardholder transactions (sample numbers 22, E-1, E-2, and E-3) noted credit card processing fees included in the P Card payments. The applicable invoices clearly noted the fee would be charged if a credit card option was used to pay for the purchase. The invoice also included other payment options available to pay for the goods or services, such as an ACH payment to

the vendor and included the vendor's ACH information on the invoice. Many of the vendors were already established as vendors and set up to receive ACH payments using the accounts payable bill pay process.

The sample numbers that paid the credit card processing fee and the fee rate applied to the transaction are noted in Table 18 below.

Table 18 Credit Card Processing Fees Paid and the Rate Charged

Sample #	Transaction Total prior to fee charged	Amount of Credit Card Processing Fee Charged	Total Amount Paid	Credit Card Process Fee Rate *
22	$ 1,610.00	$ 56.35	$ 1,666.35	4.00%
E-1	$ 2,992.50	$ 89.78	$ 3,082.28	3.00%
E-2	$ 7,550.35	$ 301.26	$ 7,851.60	3.99%
E-3	$ 650.00	$ 19.20	$ 669.50	3.00%

*As listed on the vendor's invoice.

Cause:

Electing to pay vendors who charge a credit card fee for using the P Card as a method of payment in lieu of using an ACH vendor payment results in the net credit card processing fees of 2.52 percent, 2.51 percent and 1.52 percent after any rebate rate is applied against the credit card process fee rate.

Purchasing Cardholder Training, Leon County Government, and Purchasing Card (PCARD) Reconciler Training, BoCC Leon County, Florida materials do not cover the topic of credit card processing fee assessments to provide guidance to P Cardholders and P Card Reconcilers as to the appropriate actions needed to avoid these unnecessary charges.

It appears that P Cardholders are encouraged to use their P Card to assist the BoCC with obtaining more of a rebate that is earned on the entity P Card spending. However, the offset to the rebate with credit card processing fees does not appear to be considered when using the P Card for purchases that have a credit card processing fee.

Consequence:

When P Cardholders use their P Card to conduct a purchase with vendors who charge

credit card processing fees, an unnecessary expense is incurred that does not have any applicable business or public purpose other than having the convenience of using the P Card to transact the purchase.

Recommendations:

IA recommends when BoCC P Cardholders, who have a vendor who passes along their credit card processing fee as part of the invoiced amount, submit the voucher package for processing using the accounts payable process in order to have the vendor paid by an ACH or check to reduce the BoCC expense for unnecessary charges.

Deactivation of P Cardholder Accounts for Terminated Employees:

Condition:

Out of the 43 P Cardholder samples selected from the P Cardholders population lists (active and terminated), IA included 2 BoCC and 1 Clerk P Cardholders who were listed as terminated to test their timely deactivation and determine if the P Card deactivation procedures were being followed and gauge the current operational effectiveness of the controls over P Card deactivations.

This testing was separate from the noted untimely deactivations (660 days, 560 days, and 260 days late) in Analytical Review Result No. 4. The Test of Transaction Controls tested three (3) FY 25 terminated employees and the improved timeliness to deactivate the P Cards is summarized in the Table 19 below. The testing indicated deactivations for known terminations in the FY 25 showed an increased compliance with timely deactivations of their P Card accounts (from the date of termination to the date of deactivation) than had been noted in the terminations from prior fiscal years (as noted in Analytical Review Result No. 4.) who were left on the active P Cardholder list due to lack of adequate communication between the Departments/Divisions to the P Card Administrator to cancel the P Cardholder accounts.

Two of the sampled terminated employees had proactive measures taken to have their P Card accounts with the P Card vendor deactivated prior to their termination date and the other one had their P Card account deactivated 7 days after their termination, which is an improvement but still needs to be improved to deactivate the P Card no later than the next business day after their termination.

Table 19 Deactivations In Sampled Terminations of P Cardholders

Sample #	Termination Date:	Deactivation Date:	# days to deactivate after termination
34	9/23/25	9/30/25	7 days
36	4/15/25	4/11/25	Prior to
37	10/13/25	10/24/25	Prior to

Cause:

When it was anticipated that P Cardholders were going to be terminating in the near term from known events, [provided notice of separation to take another job elsewhere, retiring, etc.] Departments/Divisions P Cardholder Supervisors appeared to have been taking a more proactive approach for the terminated sample items to have the BoCC P Card Administrator deactivate the employee's P Card accounts with the P Card vendor increasing compliance with the timely deactivation of the employee's P Card.

Consequence:

When Departments/Divisions P Cardholder Supervisors file the request to terminate a P Cardholder's access with the BoCC P Card Administrator at the time the P Cardholder is terminating either prior to or close to the date of termination, the BoCC P Card Administrator is able to deactivate the P Cardholder's account with the P Card vendor in a timely manner to prevent any misuse or unauthorized access of the P Card.

Recommendations:

Effective and timely communication ensures compliance with the monitoring and safeguarding of the P Card account deactivations. IA recommends the Departments/Divisions P Cardholder Supervisors continue their monitoring and communication efforts with the BoCC P Card Administrator in a timely manner to ensure that any terminated employee's P Card access is deactivated timely.

The deactivation should still be performed by the terminations date or preferably before and at the very least, no later than the next business day, to safeguard the BoCC assets against any potential improper use of a P Card account.

Further, IA recommends the Departments/Divisions P Cardholder Supervisors review their list of P Cardholders in their Departments/Divisions on a regular basis (such as monthly but no less than quarterly) and to determine whether or not any of the P Cardholders listed for their Departments/Divisions have a continued need for their P Card and if not, have the

BoCC P Card Administrator deactivate their P Card account with the P Card vendor. This review serves as a monitoring check in case there were terminations of P Cardholders that are still listed on the active P Cardholder list that may have not previously been removed at or near their date of termination that the Departments/Divisions P Cardholder Supervisors need to follow up on.

This periodic review of the P Cardholders for their Departments/Divisions would enhance monitoring controls and governance over the P Card Program to maintain an updated list of the active P Cardholders who demonstrate a need for their assigned P Card as well as assist with any prior employees or current employees who do not have a demonstrated need for a P Card to be purged from the list and properly deactivated.

New P Card Issuance:

Condition:

Out of the 43 P Cardholder samples selected from the P Cardholders active population lists, IA included 1 BoCC P Cardholder to test the controls established to ascertain whether the new P Cardholder is trained on the use and requirements of the P Card and has signed a P Card Agreement prior to receiving the P Card for activation and use.

Testing of this new P Cardholder's P Card issuance indicated that controls were in place and followed. The sampled new P Cardholder [sample 29] was:

- Approved for their P Card by the Division Director on July 21, 2025.
- BoCC P Card Administrator ordered the P Card from the P Card vendor on July 21, 2025 which was received by the BoCC P Card Administrator on July 23, 2025 and held by the BoCC P Card Administrator for distribution once the P Cardholder had completed their training and signed their P Card Agreement.
- P Cardholder signed their P Card Agreement on July 30, 2025.
- P Cardholder completed their P Card training on July 30, 2025.
- Subsequently P Card Administrator distributed the P Card to the new P Cardholder for activation on July 30, 2025.
- P Cardholder activated their P Card with the P Card vendor on August 5, 2025.

Cause:

Testing of the new BoCC P Cardholder indicated the BoCC P Card Administrator appears to have followed control procedures and monitoring over the issuance of a P Card to P Cardholders to ensures that the P Cardholder was trained on the use and procedures of the P Card Program and signed all applicable agreements and forms prior to issuance.

Consequence:

If P Cards are issued to P Cardholders without proper training on the use and policy requirements for the P Card Program, there is an increased financial risk that could lead to fraud, waste, abuse, misuse, budget overruns, and policy violations.

Some of the consequences that may occur if the P Cardholders do not receive proper training include, but is not limited to:

- Purchasing personal items or items with no business or public purpose.
- Exceeding budget limits or single-transaction caps.
- Breaking large orders into smaller parts to bypass spending rules or failing to use contract vendors potentially losing negotiated discounts.
- Failing to keep or submit valid itemized receipts.
- Purchases may lack proper sales tax exemptions, and waste agency funds.
- Failing to submit reports on time, delaying accounting closeouts.
- Poor records can lead to financial audits comments and a loss of public trust.
- Storing P Card details on unsafe websites or public computers.
- Being more susceptible to fishing emails or fake invoices scams.
- Not following a lost P Card protocol so lost P Cards may not be reported quickly

Recommendations:

IA recommends that the BoCC P Card Administrators keep up their efforts to ensure the P Cardholders have completed training and have signed a P Card Agreement prior to the

distribution of the P Card to them for activation. This monitoring and training of new P Cardholders helps the agency to safeguard against possible financial and compliance risks.

IA also recommends that the BoCC P Card Administrators implement a periodic retraining of all P Cardholders to refresh the P Cardholder knowledge of the agencies policy controls to ensure compliance and reduce the risk of financial loss.

Management Response for the following:

BoCC -See the **BoCC Responses by their Entirely** at the end of the report. Below is a summary of their response and anticipated corrective actions.

The Purchasing Division acknowledges the opportunities for improvement identified through the audit's transaction testing and will incorporate applicable recommendations into the planned comprehensive revision of Board of County Commissioners, Purchasing Card Policy No. 00-07 and associated training materials.

To strengthen compliance and documentation, the Purchasing Division will implement mandatory P Card refresher training every two years. Training will emphasize allowable and prohibited purchases, appropriate procurement methods, purchasing thresholds, documentation of the specific business or public purpose of each transaction, verification of receipt of goods and services, and applicable supporting documentation requirements. Training will also reinforce the importance of avoiding Florida sales tax on tax-exempt purchases and evaluating alternative payment methods when vendors impose credit card processing or convenience fees. Additionally, Purchasing will develop a standardized letter requesting a credit or refund of improperly charged Florida sales tax and make it available to County employees.

The Purchasing Division will reinforce the responsibilities of P Cardholders, P Cardholder Supervisors, and departmental P Card Reconcilers for ensuring that P Card transactions are properly authorized, documented, and submitted in accordance with established procedures. Training materials will also be reviewed for consistency, including guidance regarding timely submission of supporting documentation.

Additional corrective actions will include strengthening the separation of duties by assigning responsibility for reconciling the County P Card Administrator's transactions to another departmental P Card Reconciler, with continued supervisory review and approval.

To strengthen P Cardholder accountability, the Purchasing Division has implemented a monthly verification process with Human Resources to identify separated employees and cancel any remaining active P Cards. Purchasing will also reinforce departmental responsibilities for conducting annual physical inventories, assessing continued P Cardholder needs, and promptly reporting P Cards requiring cancellation. Additionally, the revised policy will establish a 30-calendar-day cancellation timeframe for P Cards that remain uncollected after the P Cardholder has been notified that the P Card is available.

The Purchasing Division will review the audit's remaining recommendations in coordination with the Departments/Divisions responsible for applicable operational, accounting, budgetary, and fleet management functions. These actions, together with the planned policy revisions and recurring training, are intended to strengthen internal controls, improve transaction documentation, and promote consistent compliance while preserving the operational flexibility necessary for the County's P Card Program.

7. a) **Unallowable (Per Policy):**

- As part of the planned biennial refresher training, Purchasing will reinforce applicable restrictions on fuel and vehicle-related purchases, including the importance of following established procedures and maintaining appropriate supporting documentation.
- Any determination regarding alternative fueling arrangements, vehicle logs, or fleet management procedures would be coordinated with the Departments/Divisions responsible for those operations.

7. b) **Unallowable (Per P Card Program Purpose):**

- Wireless communication, utilities, and other operating reoccurring expenses are often incurred and paid by individual divisions from their respective departmental accounts. While purchase orders may be appropriate for certain

recurring expenditures, requiring them for all such expenses would introduce additional administrative requirements without necessarily improving procurement compliance or financial oversight. The Purchasing Division believes Departments/Divisions should retain the flexibility to utilize P Cards as an authorized payment method when appropriate.

- The Purchasing Division recognizes the importance of ensuring that recurring expenditures are made under appropriate procurement arrangements and that opportunities for competitive pricing are considered when applicable. The appropriate procurement method should be evaluated based on the nature of the goods or services, applicable exemptions, existing contractual arrangements, and anticipated purchasing requirements rather than solely on the frequency of payments or cumulative P Card expenditures.

- As part of the planned biennial P Card refresher training, the Purchasing Division will reinforce the distinction between procurement methods and payment methods and emphasize that all expenditures must comply with Purchasing Policy No. 96-1, regardless of the method of payment.

7 c) **Incomplete/Insufficient Voucher Packages:**

7 c) i. **Business Purpose Not Expressly Stated**

- The Purchasing Division acknowledges the importance of clearly documenting the business or public purpose of P Card expenditures. As part of the planned biennial P Card refresher training, the Division will reinforce the requirement for P Cardholders to identify the specific business purpose of each transaction, either on the receipt or within the accompanying supporting documentation.

- Training will also emphasize the responsibilities of departmental P Card Reconcilers and P Cardholder Supervisors to review supporting documentation for completeness and ensure that the business purpose is adequately identified prior to approving P Card transactions. These efforts are intended to improve consistency in documentation and reinforce existing accountability requirements.

7 c) ii. **Authentication of Proper Approval**

- The Purchasing Division has provided the Finance Department with the applicable authorized signature records to assist in verifying P Card transaction approvals. Additionally, the voucher approval form has been updated to include printed names and approval dates. These actions address

the documentation and approval verification concerns identified in the audit.

7 c) iii. **Unsigned Receipt by P Cardholder**

- The Purchasing Division recognizes the importance of ensuring that P Card expenditures are properly reviewed and approved. The County's existing reconciliation process provides an established means of documenting P Cardholder accountability without requiring individual signatures on every receipt.

- Additionally, the documentation supporting P Card transactions may consist of invoices, electronic receipts, or other records that do not necessarily require or accommodate an individual P Cardholder signature. Requiring a signature on each document would introduce an additional administrative step without necessarily providing greater assurance that goods or services were received or that the expenditure was appropriate.

  Auditor Clarifying Note: Recommendation is for P Cardholder to sign off on each transaction such on the receipt or some other document in the voucher package, it is not recommending the P Cardholder to sign every document in the voucher package that supports the each individual transaction.

- As part of the planned biennial P Card refresher training, the Purchasing Division will reinforce P Cardholder and departmental responsibilities for providing complete supporting documentation, verifying receipt of goods and services as applicable, and ensuring that voucher packages are properly reviewed and approved in accordance with established procedures.

7 c) iv. **Insufficient Funding (NSF Flags)**

- The Purchasing Division will coordinate with OMB to review the circumstances surrounding the NSF indicators identified in the audit, evaluate the effectiveness of existing budgetary controls, and determine whether additional guidance or procedural improvements are warranted.

- The Purchasing Division will seek OMB's input in developing the planned mandatory biennial P Card refresher training to reinforce departmental responsibilities for ensuring sufficient budget authority prior to making purchases. Any resulting changes will be developed with consideration for both effective financial oversight and the operational efficiency of the County's P Card Program.

7 c) vi. **Missing Documentation**

7 c) vi. 1) **No Prior Approval**

- As part of the planned biennial P Card refresher training, the Purchasing Division will review the allowable circumstances for food and beverage purchases under Policy No. 04-6, emphasize the importance of obtaining any required approvals prior to purchase, and reinforce the requirement to maintain appropriate supporting documentation.

7 c) vi. 2) **Confirmation of the Receipt of Goods/Services**

- As part of the planned biennial P Card refresher training, the Purchasing Division will reinforce the importance of verifying receipt of goods and services, monitoring outstanding deliveries, and promptly addressing merchandise that is not received or does not conform to the purchase. Training will also clarify the distinction between documentation supporting a P Card charge and confirmation of subsequent delivery.

7 c) vi. 3) **Other Validating Support Documentation**

- As part of the planned biennial P Card refresher training, the Purchasing Division will provide additional guidance and examples of appropriate supporting documentation for different types of expenditures, including travel, conferences, advertising, and other services. Training will also reinforce the responsibilities of P Cardholders, departmental P Card Reconcilers, and P Cardholder Supervisors to ensure that voucher packages contain sufficient documentation to substantiate the expenditures.

7 d) **Separation of Incompatible Duties**

- To further strengthen internal controls, the Purchasing Division will assign responsibility for reconciling the County P Card Administrator's own transactions to another departmental P Card Reconciler. These transactions will continue to be subject to supervisory review and approval.

- This additional separation of duties will enhance accountability while allowing the County P Card Administrator to continue performing the administrative functions necessary for the effective operation of the P Card Program.

7 e) **Improper Coding**

- As part of the planned biennial P Card refresher training, the Purchasing Division will reinforce the responsibilities of departmental P Card Reconcilers and P Cardholder Supervisors to review account coding for accuracy and ensure that supporting documentation adequately identifies the nature of each expenditure.

7 f) **P Card Used In Lieu of Other Procurement Methods**

- While the audit identifies transactions paid through the P Card Program, the use of a P Card rather than a purchase order does not, by itself, establish that applicable competitive procurement requirements were not followed or that the County failed to obtain appropriate pricing. Purchases paid through the P Card Program may be made pursuant to existing County contracts, cooperative purchasing agreements, applicable procurement exemptions, or other authorized purchasing arrangements.

- As part of the planned biennial P Card refresher training, the Purchasing Division will reinforce the distinction between procurement methods and payment methods and emphasize that all purchases must comply with Purchasing Policy No. 96-1, regardless of the method of payment.

7 g) **Untimely Submission Voucher Package to Finance Department**

- The County previously utilized a process whereby P Cards could be suspended when P Cardholders failed to submit required reconciliation documentation within established timeframes. However, this process has not been consistently implemented following staffing changes within the Finance Department. The Purchasing Division will coordinate with the Finance Department to reestablish a consistent process for identifying delinquent reconciliations and notifying Purchasing when P Card suspension is warranted in accordance with the existing P Card Policy.

- Additionally, the planned biennial P Card refresher training will reinforce reconciliation deadlines, departmental responsibilities, and the potential suspension of P Card privileges for failure to comply with established requirements.

7 h) **Single Purchase Limit (SPL) and Credit Limits (CL)**

- Maintaining the ability to authorize higher limits when justified allows the County to accommodate legitimate operational needs while avoiding

additional administrative processing for transactions that are otherwise authorized and appropriate. Higher P Card limits do not exempt P Cardholders from complying with Purchasing Policy No. 96-1, including applicable competitive procurement requirements.

- The Purchasing Division will continue to evaluate requests for higher limits based on operational necessity and maintain the existing process for temporary increases when appropriate. The planned biennial P Card refresher training will reinforce the distinction between purchasing authority and payment limits and emphasize that all expenditures must comply with applicable procurement requirements regardless of the P Cardholder's authorized limit.

7 j) **Credit Card Fees Paid**

- As part of the planned biennial P Card refresher training, the Purchasing Division will provide guidance on identifying credit card processing fees and encourage P Cardholders to utilize alternative payment methods when doing so would avoid unnecessary costs to the County.

7 k) **Deactivation of P Cardholder Accounts for Terminated Employees**

- To strengthen existing controls, the Purchasing Division has implemented a monthly review of employee separation information provided by Human Resources. This information is compared against the active P Cardholder listing to identify and cancel P Cards associated with employees who have separated from County employment. This additional review supplements the existing requirement for Departments/Divisions to promptly notify Purchasing of employee separations and changes in P Cardholder status.

- The Purchasing Division will also reinforce the responsibility of departmental P Card Administrators to conduct an annual physical inventory of assigned P Cards, verify that P Cards remain in the possession of authorized employees, and evaluate whether continued P Card access is necessary.

- While automatic deactivation based on periods of inactivity may provide an additional safeguard, some P Cards are maintained for legitimate infrequent uses, including emergency response and occasional travel. Evaluating the continued operational need for these P Cards through the departmental review process provides an alternative means of maintaining accountability while preserving necessary purchasing flexibility.

7 l) **New P Cardholder Issuance**

- The Purchasing Division will implement a procedure to cancel P Cards that remain uncollected 30 calendar days after the applicant has been notified that the P Card is available for pickup. This will reduce the number of active, unissued P Cards maintained in the Purchasing Division's custody.

Clerk P Card Reconcilers

- On April 16, 2026 the Clerk's P Card Reconciler team meet with IA to go over the Test of Transaction's sample results and discussed the following items that demonstrated opportunities for improvement (as outlined below by tested area). After the meeting, the results were formalized to the P Card Reconciler team via email and it was noted that as of the meeting date, the P Card Reconciler team will implement immediate corrective actions to strengthen controls over the documentation of the voucher packages.
- Further, IA has had ongoing communications with the General Accounting team in the Finance Office regarding various documentation requirements and they have implemented an increase in communication with the P Card Reconcilers regarding additional information for complete and adequate voucher packages proactively.

7 c) **Incomplete/Insufficient Voucher Packages:**

7 c) i. **Business Purpose Not Expressly Stated**

7 c) v. **Payment of Florida Sales Tax**

7 c) vi. **Missing Documentation**

7 c) vi. 2) **Confirmation of the Receipt of Goods/Services**

7 c) vi. 3) **Other Validating Support Documentation**

7 g) **Untimely Submission Voucher Package to Finance Department**

Note: it was determined this area is generally timely but due to the small size of the Clerk's organization, this could be affected by the P Card Reconciler's schedule time off.

DESCRIPTION OF CORRECTIVE ACTION PLAN PROCESS

IA held exit conferences with the BoCC P Card Administrator, the BoCC Purchasing Director, the Clerk's P Card Administrator, and the Chief Finance Officer and other applicable senior managers. The purpose of the exit conference was to:

- Discuss the preliminary and tentative (P&T) results prior to their inclusion in this final report and consider any input the Departments/Divisions have.
- Provide an opportunity for the Departments/Divisions to provide any additional information within the next 30 days for consideration regarding the P Card Program audit results which have been overlooked to ensure a fair assessment.
- Provide input on the causes for the conditions noted during the audit and/or to confirm the causes listed in the P&T.
- Advise that any written responses the Departments/Divisions have to the results within 30 days of the date of the exit conference will be included in the final report.
- Inform the parties that a Feedback Survey on IA services regarding this project will be sent to applicable parties who worked on the audit project and request everyone complete and return the Feedback Survey.

Any items provided or corrective actions taken prior to the final report being published were added to the final report to show the actions taken as of the date of the final report.

For any remaining items that are not resolved by the time the final report is published, it was explained at the exit conference that a separate correction action plan (CAP) project will be opened six (6) months after the date of this final report.

The CAP will have the results summarized on a CAP form for management to fill out their planned corrective actions and the date it is to be finalized.

Then IA will follow up on those actions at three (3) month intervals until all of the correction actions have been completed. Then the Departments/Divisions managers will receive a close out letter that officially closes out the P Card Program audit project.

PROJECT LEVEL RISK ASSESSMENT

The Leon County Board of County Commissioners and the Leon County Clerk of the Circuit Court & Comptroller entities face a variety of risks from external and internal sources. Risk is defined as the possibility that an event will occur and adversely affect the achievement of objectives. Risks to the achievement of these objectives are considered across the entities relative to risk tolerances. Risk assessment forms the basis for determining how risk should be managed.

Internal Audit assesses risk throughout the audit cycle. Initially risk is assessed during the development of the Annual Audit Plan as part of the planning phase of the audit cycle. This risk assessment considers the entity wide risk as well as the Departments/Divisions risk. The project topic's risk is assessed while performing the audit procedures and compared to the planning risk for any adjustments that need to be made based on results and the risk initially assessed.

This project considered risks regarding the controls in the P Card Program and the safeguarding of P Cards and how these risks are mitigated to attain the achievement of the P Card Program's objectives to make small purchases without quotes or bids and follow the guidelines outlined in the Purchasing and P Card policies of the BoCC and Clerk entities.

As indicated in this report, IA considered whether controls were adequate to operate the P Card Program effectively and efficiently as well as in compliance with policies. IA assessed if the P Card transactions were allowable as they pertained to BoCC and Clerk Purchasing and P Card policies.

IA reviewed the risks of:

- Improper Use of P Card resulting in purchases made for unofficial business or having no business purpose.
- Preset controls not properly established to disallow certain items at the point of sale or reject purchases over an established credit limit,

- P Card issued to personnel who have no business need for a P Card.
- Use of P Card purchases to circumvent other prescribed procurement methods.
- Use of P Card purchases to circumvent the accounts payable process.
- Undocumented purchases and/or improper approval of P Card transactions.
- Inadequate review or pre-audit of P Card purchases in payment process.
- P Card not cancelled in a timely manner for terminated employees.
- No procedure to review and cancel unused P Card.
- Budget is not reviewed to ensure sufficient funds before purchase made with P Card, resulting in numerous overrides and potential overspending of budgeted funds, and possible improper use of overrides.
- Incomplete contract documents such as omitted contracted party names.
- P Card policies are out of date with stale information.
- Illegible signatures and no authorization list with confirmation signatures on file with the Finance Department to verify approvals on transactions.
- STC does not monitor the third-party service provider for the state's P Card Program and false reliance is placed on the state level to monitor the P Card vendor’s data security.
- P Card not properly endorsed but a compensating controls are noted such as a PIN is requested at time of transaction.
- P Card not properly stored while not in use.

Our Analytical Reviews and Test of Transaction Controls generally noted that strategic objectives of the BoCC and Clerk P Card Program policies were appropriately identified and managed. Generally, actions of the P Card Departments/Divisions process managers and P Cardholders complied with governance standards listed in policies, procedures, and applicable laws. Adequate separation of duties existed between ordering, receiving, and approving of P Card issuance and P Card transactions. Internal controls over P Cardholder

transactions were effective to safeguard the appropriate spending of public funds and to prevent fraud, waste, and misuse by establishing clear spending limits, itemized receipt requirements, and separating duties among P Cardholders, P Card Reconcilers, P Cardholder Supervisors, and P Card Program Administrators. P Card Reconcilers and P Cardholder Supervisors timely reviewed and signoff on bi-monthly P Card reports to monitor P Card transactions, appropriateness and availability of funds, and proper use of the P Cards authorized in their assigned area of managerial oversight.

Due to the risk noted for the P Card Program, planning risk was noted as low. IA planned our procedures accordingly to test a sufficient number of documents and processes to ascertain if additional or expanded testing should be performed in order to rely on the results.

Our dual purpose testing did not disclose any unknown, unusual, or extraordinary items or events that would have required the expansion testing and a reassessment of risk different from the planning risk assessment, except for BoCC's significant number of active P Cards that have not been used in many fiscal years.

At the planning phase IA anticipated there would be some inactive P Cards or P Cards that did not have regular use. However, from the BoCC P Card population provided by the BoCC Purchasing Director on the April 17, 2026, active P Card list, the number of inactive P Cards that has not been used in several years was significant. IA expanded our testing to test a sample of inactive BoCC P Cards that were several years inactive to ascertain whether the P Cardholder still had physical custody of their assigned P Card, if the P Card was endorsed by the P Cardholder and to inquiry where the P Card holder maintained custody of the P Card when not in use. IA also make inquiry to determine if the BoCC had a policy or threshold to deactivate unused or inactive P Cards. It was determined that no such the policy guidance existed for a threshold for inactivity.

The final overall audit risk assessment, based on the results of the expanded testing performed was assessed the same as the planning risk assessment and determined to be low due to compensating controls and mitigating factors. The risk assessment at the project level based on the results of our testing should be considered by management regarding the impact of possible changes in the external environment and within the entity that may assist with the effectiveness of internal controls over the P Card Program and other observed risks noted for which written policy changes may need to be updated or Departments/Divisions procedures should be written to offset the risks noted in this report.

DISTRIBUTION LIST

Clerk of the Circuit Court & Comptroller (Clerk)

The Honorable Gwen Marshall Knight, Clerk of the Circuit Court & Comptroller

Senior Management and Staff – Clerk of the Circuit Court & Comptroller:

Finance Department

Thomas Kauffman, Chief Finance Officer, (CFO)

Timothy A. Shopmyer, CPA, Assistant Finance Director

Danielle Halon, General Accounting Manager

Tomeka Truesdell, Accountant III

Jessie Dunn, Financial Accountant

Purchasing and P Card Reconciler

Chris Henderson, Support Services Specialist

Patti Graham, Supervisor, Evidence & Records Management

Board of County Commissioners (BoCC)

Board Members:

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District 2 – Commissioner Christian Caban, Chairman

District 3 – Commissioner Rick Minor

District 4 – Commissioner Brian Welsh,

District 5 – Commissioner David O'Keefe, Vice-Chairman

At-Large – Commissioner Nick Maddox

At-Large – Commissioner Carolyn D. Cummings

Senior Management and Staff – Leon County BoCC:

Vincent S. Long, County Administrator

Mathieu Cavell, Director Community Relations, Resilience, and Innovation

Nawfal Ezzagaghi, Assistant County Administrator

Shington Lamy, Assistant County Administrator

Ken Morris, Assistant County Administrator

Candice Wilson, Director of Human Resources

Purchasing Division

Melanie Hooley, Director of Purchasing

Emergency Medical Services

Animal Control

Chad Abrams, Chief, Leon County Emergency Medical Services

Solid Waste Management

Parks and Recreation

Facilities Management

Maggie Theriot, Director, Office of Resource Stewardship

Public Works

Engineering Services Division

Brent Pell, Director of Public Works

Health and Human Services

Housing Services

Abigail Thomas, Director of the Office of Human Services and Community Partnerships

Management Information Systems

Geographical Information Systems

Michelle Taylor, Chief Information Officer

Tourism

Kerri Post, CDME, Director of Tourism

Office of Library Services

Pamela Monroe, Director, Library Services

Building Plans Review and Inspection

Scott Brockmeier, Development Support and Environment Management (DSEM), Director

Emergency Management

Kevin Peters, Emergency Management Director

Office of Management and Budget (OMB)

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Nancy Shepherd, CPA, CIA, CRMA

External Auditor for Financial Statement Audit:

Taylor Harmon, Director Assurance Services

Thomas Howell Ferguson (THF)

APPENDIX I – Test of Transactions Criteria

The following criteria were applied to the sampled P Cardholders FY 25 and FY 26 transactions, as applicable.

Planned Testing:

A. Were charges appropriate (allowable and necessary) to support a business purpose?

B. Were expenditures properly authorized, approved, and adequately supported?

C. Was the proper account code assigned to the transaction?

D. Was the P Card not being used in lieu of a purchase order or other procurement method?

E. Was supporting documentation submission timely for payment?

F. Were single purchase limits (SPL) and credit limits assigned to the P Cardholder's account in accordance with P Card policy?

G. Was the purchase within the single purchase limits (SPL) and credit limits assigned to the P Cardholder?

H. Did any increase to the credit limit for this P Cardholder conform to the P Card policy?

I. Were purchases not split to circumvent the single purchase limit?

J. Were bank fees, credit card processing fees, or other fees not charged on the P Card transaction?

K. Was sales tax not charged for in-State purchases?

L. For terminated employees: Was the P Card cancelled timely?

M. For terminated employees: Was the P Card physically returned or destroyed?

N. For new P Cardholders (in FY 25): Was there a signed application and users agreement? (Also Expanded Testing)

O. For new P Cardholders (in FY 25), Did the P Cardholder complete the required training prior to activating P Card? (Also Expanded Testing)

Expanded Testing:

P. Did the assigned P Cardholder have physical custody of their P Card?

Q. Was their P Card properly endorsed (signed or with SEE ID on the signatory line) on the back of the P Card?

R. Did the P Cardholder properly store their P Card when not in use (safeguarded to prevent theft or misuse by maintaining on their person or in a locked room or drawer)?

S. If the P Cardholder could not produce their P Card for observation because it was missing/misplaced/unlocatable, was the P Card requested to be cancelled or a replacement P Card request?

T. If the P Cardholder could not produce their P Card for observation because it was missing/misplaced/unlocatable, was the P Card a replacement request documented as justified?

APPENDIX I – Chart 1

Chart 1 Population of BoCC P Card FY 2024-2025 Expenditures by Account Code

FY 25 # of Account Codes	Account Code	Account Code Description	FY 2024-2025 Expenditure Total	Percentage of Total
1	54600	REPAIRS AND MAINTENANCE	2,038,959.89	28.74%
2	55200	OPERATING SUPPLIES	1,858,884.31	26.20%
3	53400	OTHER CONTRACTUAL SERVICES	604,095.58	8.51%
4	54900	OTHER CURRENT CHARGES & OBLIGATIONS	385,482.87	5.43%
5	54300	UTILITY SERVICES	253,037.53	3.57%
6	56600	BOOKS, PUBLICATIONS & LIBR MATERIAL	247,449.52	3.49%
7	54000	TRAVEL & PER DIEM	233,645.27	3.29%
8	54100	COMMUNICATIONS	170,071.20	2.40%
9	54800	PROMOTIONAL ACTIVITIES	167,133.45	2.36%
10	55400	PUBLICATIONS, SUBSCRIPTIONS & MEMBE	163,989.50	2.31%
11	55401	TRAINING	154,270.23	2.17%
12	55100	OFFICE SUPPLIES	105,709.33	1.49%
13	54400	RENTALS AND LEASES	103,765.82	1.46%
14	55300	ROAD MATERIALS AND SUPPLIES	99,707.20	1.41%
15	56300	IMPROVEMENTS OTHER THAN BUILDINGS	98,507.24	1.39%
16	53100	PROFESSIONAL SERVICES	62,838.25	0.89%
17	54700	PRINTING AND BINDING	39,087.45	0.55%
18	586002	CATASTROPHE RESERVES	28,588.68	0.40%
19	54860	TDC DIRECT SALES PROMOTIONS	26,472.51	0.37%
20	54909	EMPLOYEE INCENTIVES	24,988.50	0.35%
21	54801	RECRUITMENT	20,707.04	0.29%
22	54862	TDC MERCHANDISE	20,360.22	0.29%
23	54861	TDC COMMUNITY RELATIONS	19,589.06	0.28%
24	54110	COM-NET COMMUNICATIONS	16,634.74	0.23%
25	55210	FUEL & OIL	16,597.13	0.23%
26	58200	AIDS TO PRIVATE ORGANIZATIONS	15,164.29	0.21%
27	58258	OPERATION THANK YOU!	12,684.00	0.18%
28	54918	STAFF DEVELOPMENT & TRAINING	12,291.50	0.17%
29	56201	BUILDING IMPROVEMENTS	11,819.25	0.17%
30	54200	POSTAGE	11,127.95	0.16%
31	58320	SPONSORSHIPS & CONTRIBUTIONS	10,869.43	0.15%
32	54948	OTHER CURRENT CHARGES/OTHER	8,490.55	0.12%
33	58100	AIDS TO GOVERNMENT AGENCIES	8,390.97	0.12%
34	55410	INFRASTRUCTURE LESS THAN 200,000	8,328.00	0.12%
35	585000	HOUSING REHABILITATION	5,269.05	0.07%
36	56200	BUILDING	5,225.00	0.07%
37	56900	INFRASTRUCTURE 200,000 AND GREATER	5,148.76	0.07%
38	55408	MACHINERY AND EQUIP 1,000-19,999	3,040.84	0.04%
39	53441	OTHER CONTRACTUAL POLL WORKERS	2,799.05	0.04%
40	58351	MEDICAL EXAMINER FACILTY OPERATING	2,721.02	0.04%
41	54601	VEHICLE REPAIR	2,596.65	0.04%
42	58341	INDIGENT BURIAL	2,354.15	0.03%
43	54908	OTHER CURRENT CHARGES & OBLIGATIONS	1,821.39	0.03%
44	53500	INVESTIGATIONS	1,325.57	0.02%
45	54713	PRINTING & BINDING PW TRAINING MATE	750.00	0.01%
46	54506	PROPERTY INSURANCE	722.08	0.01%
47	56400	MACHINERY AND EQUIP 20,000 and over	705.92	0.01%
48	53444	OTHER CONT ELECT EQUIP DELIVERY	543.93	0.01%
49	53160	BANK SERVICE CHARGES	274.89	0.00%
50	55250	OPERATING SUPPLIES/UNIFORMS	166.92	0.00%
51	52200	RETIREMENT CONTRIBUTION	107.63	0.00%
52	54504	BONDS	102.70	0.00%
53	54514	CLAIMS	70.00	0.00%
54	54516	GENERAL LIABILITY CLAIMS	70.00	0.00%
55	53102	MENTAL HEALTH & ALCOHOL	35.00	0.00%
56	51300	OTHER SALARIES & WAGES		
57	54716	PRINTING/BINDING BALLOTS ON DEMAND		
Total of FY 2024-2025 P Card Expenditures by Account Code			7,095,589.01	100%

BoCC expended $7,095,589.01 using the P Card Program and recorded expenditures in 57 account codes in FY 25

Capitalizable account

APPENDIX I – Chart 2

Chart 2 Cumulative Vendor Expenditures for BoCC Sampled P Card Account Codes For Vendor Totals > $10,000

Vendor Count	Account Codes: / Vendor Totals:	54600 REPAIRS AND MAINTENANCE	55200 OPERATING SUPPLIES	53400 OTHER CONTRACTUAL SERVICES	54300 UTILITY SERVICES	54100 COMMUNICATIONS	54400 RENTALS AND LEASES	55300 ROAD MATERIALS AND SUPPLIES	56300 IMPROVEMENTS OTHER THAN BUILDINGS (See Result #1)	53100 PROFESSIONAL SERVICES	54700 PRINTING AND BINDING	Total Vendor Expenditure Across Account Codes	Cumulative Vendor Total (Entity Wide) Compared to Threshold (for Procurement Method)
													Analysis Below Small Purchase <I=$7,000 ; Purchasing Quotes >$7,000 but <I=$50,000; Bid Informal Bid Process >$50,000 but
1	AAA tree experts	17,870.50										17,870.50	Purchasing Quotes
2	All pro equip	11,458.52										11,458.52	Purchasing Quotes
3	AT&T bills		13,202.02			144,656.70						157,858.72	Competitive Procurement
4	Bobcat	8,624.33					9,980.90					18,605.23	Purchasing Quotes
5	Cintas	24,749.01	2,447.59	104,883.14								132,079.74	Competitive Procurement
6	Copy That										11,214.29	11,214.29	Purchasing Quotes
74	Discount tire	18,776.38										18,776.38	Purchasing Quotes
8	Eppes	26,363.42	991.04									27,354.46	Purchasing Quotes
9	Fastsigns	4,470.42	30,940.85						20,725.83			56,137.10	Bid Informal Bid Process
10	Ferguson	39,158.80										39,158.80	Purchasing Quotes
11	First Choice Research									18,409.70		18,409.70	Purchasing Quotes
12	FIS Outdoor		13,346.25									13,346.25	Purchasing Quotes
13	FSP Graphic Press										10,099.66	10,099.66	Purchasing Quotes
14	Grainger	42,133.46	7,173.23									49,306.69	Purchasing Quotes
15	Grass Eaters LLC			76,568.15	7,037.99							83,606.14	Bid Informal Bid Process
16	Gulfcoast painting	98,253.00										98,253.00	Bid Informal Bid Process
17	Home depot	48,269.86	9,535.52									57,805.38	Bid Informal Bid Process
18	Jenkins drywall	53,821.50										53,821.50	Bid Informal Bid Process
19	Jimmie Crowder	4,212.46						6,430.00				10,642.46	Purchasing Quotes
20	Johnstone supply	25,519.57										25,519.57	Purchasing Quotes
21	Lowes	23,738.87	12,755.79									36,494.66	Purchasing Quotes
22	Marpan recycling	8,189.76	1,368.20				17,327.24					26,885.20	Purchasing Quotes
23	Penske						11,204.97					11,204.97	Purchasing Quotes
24	Raynor painting	24,590.15										24,590.15	Purchasing Quotes
25	Talquin				221,608.19							221,608.19	Competitive Procurement - Oligopoly No market
26	Tractor supply	3,797.22	18,546.30									22,343.52	Purchasing Quotes
27	Unline	6,994.51							28,071.45			35,065.96	Purchasing Quotes
28	Wash Proz	100,205.00										100,205.00	Competitive Procurement
	Sampled P Card Account Codes	591,196.74	110,306.79	181,451.29	228,646.18	144,656.70	38,513.11	6,430.00	48,797.28	18,409.70	21,313.95	1,389,721.74	Total Sampled P Card Account Code Expenditures
												7,095,589.01	BoCC FY 24-25 P Card Expenditures
												0.20	Selected Sample Account Code % of Total BoCC Purchases

Page 1

APPENDIX I – Chart 3

Chart 3 Cumulative Vendor Totals in Chart 2 Detailed by Org # and Org Name (Cost Centers) For Procurement Method Analysis

org #	Org Name	ORG Amount P Card Paid to Vendor	Compare Org Amount to Threshold (for Procurement Method)	Compare Cumulative Vendor Total (Entity Wide) to Threshold (for Procurement Method)	Chart 2 Entity Wide Procurement Method
			Threshold Comparisons Used in Analysis Below Small Purchase </=$7,000 ; Purchasing Quotes >$7,000 but </=$50,000; Bid Informal Bid Process >$50,000 but </=$100,000; Competitive Procurements >$100,000		
150	Facilities Mgmt	2,987.00	Small Purchase		
426	Parks and Recreation Services	14,883.50	Purchasing Quotes		
	Account Code 54600 Total & Vendor Total	17,870.50		Purchasing Quotes	Purchasing Quotes
425	Fleet Maintenance	941.62	Small Purchase		
431	Transportation Maintenance	12.78	Small Purchase		
433	PW Stormwater Maintenance	33.00	Small Purchase		
436	Parks and Recreation Services	10,325.50	Purchasing Quotes		
441	Transfer Station Operations	145.62	Small Purchase		
	Account Code 54600 Total	11,458.52		Purchasing Quotes	Purchasing Quotes
076024	User Computer Upgrades	45.50	Small Purchase		
108	Commissioners' Account; Insurance, Audit and Other Expenses; County Administration	8,089.52	Purchasing Quotes		
110	County Administration	4,385.66	Small Purchase		
140	Procurement	108.72	Small Purchase		
201	Animal Services	572.62	Small Purchase		
	Account Code 55200 Total	13,202.02		Purchasing Quotes	
108	Community and Media Relations	606.80	Small Purchase		
116	Community and Media Relations	1,195.92	Small Purchase		
120	County Attorney	5,582.30	Small Purchase		
132	Risk Mgmt	434.88	Small Purchase		
150	Facilities Fleet	17,015.33	Purchasing Quotes		
152	Maintenance	4,920.90	Small Purchase		
201	Animal Services	5,891.39	Small Purchase		
216	Mosquito Control	2,482.74	Small Purchase		
220	Building Inspection	10,947.12	Purchasing Quotes		
240	Library Policy Planning and OPS	1,442.40	Small Purchase		
241	Public Library Services	4,303.50	Small Purchase		
303	Tourist Dev - Marketing	10,057.83	Purchasing Quotes		
371	Housing Serv and Social Service Prog	1,927.46	Small Purchase		
410	Public Safety Complex	4,219.87	Small Purchase		
414	PW Engineering Serv	27,767.50	Purchasing Quotes		
420	Envir Compliance	12,622.46	Purchasing Quotes		
422	Development Serv	642.33	Small Purchase		
423	Code Compliance Serv	4,217.38	Small Purchase		
424	DS Support Serv	1,343.90	Small Purchase		
431	Transportation Maintenance	2,017.68	Small Purchase		
433	PW Stormwater Maintenance	867.76	Small Purchase		
436	Parks and Recreation Serv	17,292.94	Purchasing Quotes		
437	Rural Waste Serv Centers	1,938.11	Small Purchase		
441	Transfer Station Operations	3,732.00	Small Purchase		
442	Solid Waste Mgmt. Facility	812.22	Small Purchase		
544	Pretrial Release	373.98	Small Purchase		
	Account Code 54100 Total	144,656.70		Competitively Procured	
	AT&T				
	Vendor Total	157,858.72		Competitively Procured	Competitive Procurement

org #	Org Name	ORG Amount P Card Paid to Vendor	Compare Org Amount to Threshold (for Procurement Method)	Compare Cumulative Vendor Total (Entity Wide) to Threshold (for Procurement Method)	Chart 2 Entity Wide Procurement Method
			Threshold Comparisons Used in Analysis Below Small Purchase </=$7,000 ; Purchasing Quotes >$7,000 but </=$50,000; Bid Informal Bid Process >$50,000 but </=$100,000; Competitive Procurements >$100,000		
425	Fleet Maintenance	3,282.97	Small Purchase		
436	Parks and Recreation	5,341.36	Small Purchase		
	account code 54600 total	8,624.33		Purchasing Quotes	
123	MSBU Stormwater Utility	9,980.90	Purchasing Quotes	Purchasing Quotes	
	Account Code 54400 Total				
	Vendor Total	18,605.23		Purchasing Quotes	Purchasing Quotes
150	Facilities Management	600.00	Small Purchase		
152	Maintenance	44.92	Small Purchase		
425	Fleet Maintenance	24,104.09	Purchasing Quotes		
	Account Code 54600 Total	24,749.01		Purchasing Quotes	
	Cintas				
141	Warehouse	1,381.31	Small Purchase		
150	Facilities Management	1,066.28	Small Purchase		
	Account Code 55200 Total	2,447.59		Small Purchase	
	Cintas				
141	Warehouse	258.00	Small Purchase		
150	Facilities Management	19,945.51	Purchasing Quotes		
152	Maintenance	3,776.93	Small Purchase		
155	Huntington Oaks Plaza Operating	116.48	Small Purchase		
216	Mosquito Control	1,493.18	Small Purchase		
400	PW Support Services	2,077.18	Small Purchase		
410	Public Safety Complex	1,879.15	Small Purchase		
414	PW Engineering Services	2,460.51	Small Purchase		
425	Fleet Maintenance	4,713.01	Small Purchase		
431	Transportation Maintenance	18,016.45	Purchasing Quotes		
432	Right Of Way Management	10,450.30	Purchasing Quotes		
433	PW Stormwater Maintenance	13,192.08	Purchasing Quotes		
436	Parks and Recreation Services	12,537.33	Purchasing Quotes		
437	Rural Waste Service Centers	4,469.26	Small Purchase		
441	Transfer Station Operations	6,813.09	Small Purchase		
442	Solid Waste Management Facility	575.71	Small Purchase		
443	Hazardous Waste	2,108.97	Small Purchase		
	Account Code 53400 Total	104,883.14		Competitively Procured	
	Cintas				
	Vendor Total	132,079.74		Competitively Procured	Competitive Procurement

org #	Org Name	ORG Amount P Card Paid to Vendor	Compare Org Amount to Threshold (for Procurement Method)	Compare Cumulative Vendor Total (Entity Wide) to Threshold (for Procurement Method)	Chart 2 Entity Wide Procurement Method
			Threshold Comparisons Used in Analysis Below Small Purchase </=$7,000 ; Purchasing Quotes >$7,000 but </=$50,000; Bid Informal Bid Process >$50,000 but </=$100,000; Competitive Procurements >$100,000		
113	Volunteer Center	1,487.50	Small Purchase		
116	Community and Media Relations	4,713.88	Small Purchase		
420	Growth Management	200.00	Small Purchase		
436	Parks and Recreation Services	637.91	Small Purchase		
437	Rural Waste Service Centers	765.00	Small Purchase		
441	Transfer Station Operations	160.00	Small Purchase		
443	Hazardous Waste	450.00	Small Purchase		
864	Emergency Mgmt. Base Grant	2,800.00	Small Purchase		
	Account Code 54700 Total & Vendor Total	11,214.29		Purchasing Quotes	Purchasing Quotes
425	Fleet Maintenance	18,776.38		Purchasing Quotes	Purchasing Quotes
	Account Code 54600 Total & Vendor Total				
046001	Parks Capital Maintenance	3,348.46	Small Purchase		
086025	Leon Co Government Annex - BoA Bldg.	3,161.44	Small Purchase		
086027	Courthouse Renovations	1,498.26	Small Purchase		
086067	Medical Examiner Facility	271.04	Small Purchase		
086078	Bldg. Infrastructure Improvements	219.96	Small Purchase		
086079	Bldg. Gnrl Maintenance and Renovations	5,550.98	Small Purchase		
150	Facilities Mgmt.	9,838.56	Purchasing Quotes		
152	Maintenance	1,698.46	Small Purchase		
154	Bank of America	776.26	Small Purchase		
	Account Code 54600 Total	26,363.42		Purchasing Quotes	
436	Parks and Recreation Services	991.04	Small Purchase	Small Purchase	
	Account Code 55200 Total				
	Vendor Total	$ 27,354.46		Purchasing Quotes	Purchasing Quotes
046009	Greenways Capital Maintenance	2,830.62	Small Purchase		
086079	Bldg. Gnrl Maintenance & Renovations	1,140.68	Small Purchase		
410	Public Safety Complex	499.12	Small Purchase		
	Account Code 54600 Total	4,470.42		Small Purchase	
150	Facilities Management	8,894.83	Purchasing Quotes		
152	Maintenance	1,027.50	Small Purchase		
410	Public Safety Complex	1,093.56	Small Purchase		
436	Parks and Recreation Services	19,924.96	Purchasing Quotes		
	Account Code 55200 Total	30,940.85		Purchasing Quotes	
045001	Apalachee Pkwy Regional Park	13,778.20	Purchasing Quotes		
046009	Greenways Capital Maintenance	2,727.00	Small Purchase		
921116	Miccosukee Community Center	4,220.63	Small Purchase		
	Account Code 56300 Total	20,725.83		Purchasing Quotes	
	Vendor Total	56,137.10		Bid Informal Bid Process	Bid Informal Bid Process

org #	Org Name	ORG Amount P Card Paid to Vendor	Compare Org Amount to Threshold (for Procurement Method)	Compare Cumulative Vendor Total (Entity Wide) to Threshold (for Procurement Method)	Chart 2 Entity Wide Procurement Method
			Threshold Comparisons Used in Analysis Below Small Purchase </=$7,000 ; Purchasing Quotes >$7,000 but </=$50,000; Bid Informal Bid Process >$50,000 but </=$100,000; Competitive Procurements >$100,000		
046001	Parks Capital Maintenance	4,229.08	Small Purchase		
086078	Bldg. Infrastructure Improvements	1,235.96	Small Purchase		
086079	Bldg. Gnrl Maintenance and Renovations	215.51	Small Purchase		
150	Facilities Management	25,006.45	Purchasing Quotes		
152	Maintenance	3,009.34	Small Purchase		
154	Bank of America	5,462.46	Small Purchase		
	Account Code 54600 Total & Vendor Total	39,158.80		Purchasing Quotes	Purchasing Quotes
132	Risk Management	18,409.70	Purchasing Quotes	Purchasing Quotes	Purchasing Quotes
	Account Code 53100 Total & Vendor Total				
436	Parks and Recreational Services	13,346.25	Purchasing Quotes	Purchasing Quotes	Purchasing Quotes
	Account Code 55200 Total & Vendor Total				
116	Community and Media Relations	871.66	Small Purchase		
127	Office of Sustainability	59.00	Small Purchase		
241	Library Public Services	8,646.00	Purchasing Quotes		
371	Housing Services	523.00	Small Purchase		
	Account Code 54700 Total & Vendor Total	10,099.66		Purchasing Quotes	Purchasing Quotes
150	Facilities Management	11,255.31	Purchasing Quotes		
152	Maintenance	15,972.95	Purchasing Quotes		
154	Bank of America	118.84	Small Purchase		
410	Public Safety Complex	4,738.10	Small Purchase		
425	Fleet Maintenance	10,048.26	Purchasing Quotes		
	Account Code 54600 Total	42,133.46		Purchasing Quotes	
150	Facilities Management	316.03	Small Purchase		
216	Mosquito Control	6,684.32	Small Purchase		
410	Public Safety Complex	104.30	Small Purchase		
436	Parks and Recreation Services	68.58	Small Purchase		
	Account Code 55200 Total	7,173.23		Purchasing Quotes	
	Vendor Total	49,306.69	Purchasing Quotes	Purchasing Quotes	Purchasing Quotes
432	Right of Way Management	76,568.15	Bid Informal Bid Process	Bid Informal Bid Process	
	Account Code 53400 Total				
	Grass Eaters LLC				
432	Right of Way Management	7,037.99	Purchasing Quotes	Purchasing Quotes	
	Account Code 54300 Total				
	Grass Eaters LLC				
	Vendor Total	83,606.14		Bid Informal Bid Process	Bid Informal Bid Process

org #	Org Name	ORG Amount P Card Paid to Vendor	Compare Org Amount to Threshold (for Procurement Method)	Compare Cumulative Vendor Total (Entity Wide) to Threshold (for Procurement Method)	Chart 2 Entity Wide Procurement Method
			Threshold Comparisons Used in Analysis Below Small Purchase </=$7,000 ; Purchasing Quotes >$7,000 but </=$50,000; Bid Informal Bid Process >$50,000 but </=$100,000; Competitive Procurements >$100,000		
086025	Leon Co Government Annex-BOA Bldg.	6,921.00	Small Purchase		
086027	Courthouse Renovations	3,406.00	Small Purchase		
086031	Jail Complex Maintenance	1,973.00	Small Purchase		
086078	Bldg. Infrastructure Improvements	2,812.00	Small Purchase		
086079	Bldg. Gnrl Maintenance & Renovations	1,671.00	Small Purchase		
150	Facilities Management	61,615.00	Bid Informal Bid Process		
152	Maintenance	11,354.00	Purchasing Quotes		
154	Bank of America	7,799.00	Purchasing Quotes		
171	Management Information Services	702.00	Small Purchase		
	Account Code 54600 Total & Vendor Total	98,253.00		Bid Informal Bid Process	Bid Informal Bid Process
	Gulfcoast Painting				
046001	Parks & Recreation	444.75	Small Purchase		
086027	Courthouse Renovations	188.10	Small Purchase		
086031	Jail Complex Maintenance	2,680.12	Small Purchase		
086067	Medical Examiner Facility	62.12	Small Purchase		
086078	Bldg. Infrastructure Improvements	1,378.95	Small Purchase		
086078	Bldg. Gnrl Maintenance & Renovations	1,505.12	Small Purchase		
150	Facilities Management	34,128.02	Purchasing Quotes		
152	Maintenance	2,587.28	Small Purchase		
154	Bank of America	674.85	Small Purchase		
171	Management Information Services	91.30	Small Purchase		
241	Library Public Services	32.98	Small Purchase		
410	Public Safety Complex	4,413.32	Small Purchase		
913075	Library of Things	82.95	Small Purchase		
	Account Code 54600 Total	48,269.86		Purchasing Quotes	
103	Commission District 3	592.30	Small Purchase		
107	Commission at large group 2	386.25	Small Purchase		
150	Facilities Management	745.82	Small Purchase		
241	Library Public Services	148.97	Small Purchase		
436	Parks and Recreation Services	7,279.31	Purchasing Quotes		
913075	Library of Things	235.57	Small Purchase		
913155	Friends Endowment	147.30	Small Purchase		
	Account Code 55200 Total	9,535.52		Purchasing Quotes	
	Vendor Total	57,805.38		Bid Informal Bid Process	Bid Informal Bid Process

org #	Org Name	ORG Amount P Card Paid to Vendor	Compare Org Amount to Threshold (for Procurement Method)	Compare Cumulative Vendor Total (Entity Wide) to Threshold (for Procurement Method)	Chart 2 Entity Wide Procurement Method
			Threshold Comparisons Used in Analysis Below Small Purchase </=$7,000 ; Purchasing Quotes >$7,000 but </=$50,000; Bid Informal Bid Process >$50,000 but </=$100,000; Competitive Procurements >$100,000		
086025	Leon Co Government Annex-BOA Bldg.	350.00	Small Purchase		
086027	Courthouse Renovations	1,000.00	Small Purchase		
086031	Jail Complex Maintenance	2,850.00	Small Purchase		
086067	Medical Examiner Facility	6,825.00	Small Purchase		
086078	Bldg. Infrastructure Improvements	8,068.50	Purchasing Quotes		
086079	Bldg. Cnrl Maintenance & Renovations	9,250.00	Purchasing Quotes		
150	Facilities Management	7,753.00	Purchasing Quotes		
152	Maintenance	15,550.00	Purchasing Quotes		
154	Bank of America	1,525.00	Small Purchase		
171	Management Information Services	650.00	Small Purchase		
	Account Code 54600 Total & Vendor Total	53,821.50		Bid Informal Bid Process	Bid Informal Bid Process
046009	Greenways Capital Maintenance	4,212.46	Small Purchase	Small Purchases	
	Account Code 54600 Total				
436	Parks and Recreation Services	6,430.00	Small Purchase	Small Purchase	
	Account Code 53400 Total				
	Vendor Total	10,642.46		Purchasing Quotes	Purchasing Quotes
086077	Bldg. Mechanic Repairs & Maintenance	267.24	Small Purchase		
150	Facilities Management	19,109.15	Purchasing Quotes		
152	Maintenance	985.05	Small Purchase		
154	Bank of America	339.16	Small Purchase		
410	Public Safety Complex	4,818.97	Small Purchase		
	Account Code 54600 Total & Vendor Total	25,519.57		Purchasing Quotes	Purchasing Quotes
086025	Leon Co Government Annex-BOA Bldg.	114.36	Small Purchase		
086027	Courthouse Renovations	48.90	Small Purchase		
086031	Jail Complex Maintenance	195.30	Small Purchase		
086077	Bldg. Mechanic Repairs & Maintenance	66.98	Small Purchase		
086078	Bldg. Infrastructure Improvements	506.55	Small Purchase		
086079	Bldg. Gnrl Maintenance & Renovations	1,137.72	Small Purchase		
150	Facilities Management	12,189.94	Purchasing Quotes		
152	Maintenance	6,188.34	Small Purchase		
154	Bank of America	118.99	Small Purchase		
410	Public Safety Complex	273.28	Small Purchase		
425	Fleet Maintenance	2,898.51	Small Purchase		
	Account Code 54600 Total	23,738.87		Purchasing Quotes	
150	Facilities Management	165.42	Small Purchase		
216	Mosquito Control	3,405.05	Small Purchase		
241	Library Public Services	65.89	Small Purchase		
436	Parks and Recreation Services	9,119.43	Purchasing Quotes		
	Account Code 55200 Total	12,755.79		Purchasing Quotes	
	Vendor Total	36,494.66		Purchasing Quotes	Purchasing Quotes

org #	Org Name	ORG Amount P Card Paid to Vendor	Compare Org Amount to Threshold (for Procurement Method)	Compare Cumulative Vendor Total (Entity Wide) to Threshold (for Procurement Method)	Chart 2 Entity Wide Procurement Method
			Threshold Comparisons Used in Analysis Below Small Purchase </=$7,000 ; Purchasing Quotes >$7,000 but </=$50,000; Bid Informal Bid Process >$50,000 but </=$100,000; Competitive Procurements >$100,000		
046001	Parks Capital Maintenance	178.25	Small Purchase		
086025	Leon Co Government Annex-BOA Bldg.	162.86	Small Purchase		
086077	Bldg. Mechanic Repairs & Maintenance	59.75	Small Purchase		
086078	Bldg. Infrastructure Improvements	487.50	Small Purchase		
086079	Bldg. Gnrl Maintenance & Renovations	562.00	Small Purchase		
150	Facilities Management	5,732.00	Small Purchase		
152	Maintenance	657.00	Small Purchase		
154	Facilities Management	68.40	Small Purchase		
410	Facilities Management	153.00	Small Purchase		
436	Parks and Recreation Services	129.00	Small Purchase		
	Account Code 54600 Total	8,189.76		Purchasing Quotes	
086079	Bldg. Gnrl Maintenance & Renovations	24.50	Small Purchase		
150	Facilities Management	680.65	Small Purchase		
216	Mosquito Control	81.00	Small Purchase		
436	Parks and Recreation	582.05	Small Purchase		
	Account Code 55200 Total	1,368.20		Small Purchase	
150	Facilities Management	10,511.00	Purchasing Quotes		
152	Maintenance	5,960.88	Small Purchase		
436	Parks and Recreation Services	855.36	Small Purchase		
	Account Code 54400 Total	17,327.24		Purchasing Quotes	
	Vendor Total	26,885.20		Purchasing Quotes	Purchasing Quotes
150	Facilities Management	10,109.36	Purchasing Quotes		
410	Facilities Management	1,095.61	Small Purchases		
	Account Code 54400 Total & Vendor Total	11,204.97		Purchasing Quotes	Purchasing Quotes
046001	Parks Capital Maintenance	300.00	Small Purchases		
086078	Bldg. Infrastructure Improvements	1,241.00	Small Purchases		
086079	Bldg. Gnrl Maintenance & Renovations	475.00	Small Purchase		
150	Facilities Management	6,994.15	Small Purchases		
152	Maintenance	500.00	Small Purchase		
436	Parks and Recreation Services	15,080.00	Purchasing Quotes		
	Account Code 54600 Total & Vendor Total	24,590.15		Purchasing Quotes	Purchasing Quotes
150	Facilities Management	208,996.40	Oligopoly - no market	Talquin	
431	Transportation Maintenance	11,580.16	Oligopoly - no market	Talquin	
432	Right of Way Management	784.01	Oligopoly - no market	Talquin	
433	PW Stormwater Maintenance	247.62	Oligopoly - no market	Talquin	
	Account Code 54300 Total & Vendor Total	221,608.19		Annual Purchase Order to	Competitive Procurement Not Available

org #	Org Name	ORG Amount P Card Paid to Vendor	Compare Org Amount to Threshold (for Procurement Method)	Compare Cumulative Vendor Total (Entity Wide) to Threshold (for Procurement Method)	Chart 2 Entity Wide Procurement Method
			Threshold Comparisons Used in Analysis Below Small Purchase </=$7,000 ; Purchasing Quotes >$7,000 but </=$50,000; Bid Informal Bid Process >$50,000 but </=$100,000; Competitive Procurements >$100,000		
046009	Greenways Capital Maintenance	9.08	Small Purchase		
150	Facilities Management	1,432.37	Small Purchase		
152	Maintenance	257.92	Small Purchase		
425	Fleet Maintenance	1,469.99	Small Purchase		
436	Parks and Recreation Services	627.86	Small Purchase		
	Account Code 54600 Total	3,797.22		Small Purchase	
201	Animal Services	399.99	Small Purchase		
216	Mosquito Control	6,013.24	Small Purchase		
436	Parks and Recreation Services	12,133.07	Purchasing Quotes		
	Account Code 55200 Total	18,546.30		Purchasing Quotes	
	Vendor Total	22,343.52		Purchasing Quotes	Purchasing Quotes
086078	Bldg. Infrastructure Improvements	400.59	Small Purchase		
150	Facilities Management	520.67	Small Purchase		
241	Library Public Services	5,776.52	Small Purchase		
410	Public Safety Complex	296.73	Small Purchase		
	Account Code 54600 Total	6,994.51		Small Purchases	
921126	Chaires Community Center	9,153.62	Purchasing Quotes		
921136	Woodville Community Center	11,904.82	Purchasing Quotes		
921146	Ft. Braden Community Center	6,823.01	Small Purchases		
921166	Lake Jackson Community Center	190.00	Small Purchases		
	Account Code 56300 Total	28,071.45		Purchasing Quotes	
	Vendor Total	35,065.96		Purchasing Quotes	Purchasing Quotes
150	Facilities Management	77,420.00	Bid Informal Bid Process		
152	Maintenance	6,450.00	Small Purchase		
436	Parks and Recreation	16,335.00	Purchasing Quotes		
	Account Code 54600 Total & Vendor Total	100,205.00		Competitive Procurements	Competitive Procurement
	Wash Proz				
		$ 1,389,721.74	Total P Card purchases in sample account codes		

APPENDIX I – Chart 4

Chart 4 Detail P Card Transactions by Cost Center (Org #) of the Cumulative Vendor Totals in the Sampled Account Codes

Population Count of Org #	Org #	Expense Amt	Compare Org Amount to Threshold (for Procurement Method)	Account Code	Vendor	Org # Count for > Small Purchase	Count # non small purchase	Count # $3,500 to $6,999
1	103	592.30	Small Purchase	55200	Home Depot			
2	107	386.25	Small Purchase	55201	Home Depot			
3	108	8,089.52	Purchasing Quotes	55200	AT&T	1	1	
	108	606.80	Small Purchase	54100	AT&T			
4	110	4,385.66	Small Purchase	55200	AT&T			1
5	113	1,487.50	Small Purchase	54700	Copy That			
6	116	1,195.92	Small Purchase	54100	AT&T			
	116	4,713.88	Small Purchase	54700	Copy That			2
	116	871.66	Small Purchase	54700	FSP Graphic Press			
7	120	5,582.30	Small Purchase	54100	AT&T			3
8	123	9,980.90	Purchasing Quotes	54400	Bobcat	2	2	
9	127	59.00	Small Purchase	54700	FSP Graphic Press			
10	132	434.88	Small Purchase	54100	AT&T			
	132	18,409.70	Purchasing Quotes	53100	First Choice Researc	3	3	
11	140	108.72	Small Purchase	55200	AT&T			
12	141	1,381.31	Small Purchase	55200	Cintas			
	141	258.00	Small Purchase	53400	Cintas			
13	150	2,987.00	Small Purchase	54600	AAA tree experts			
	150	600.00	Small Purchase	54600	Cintas			
	150	1,066.28	Small Purchase	55200	Cintas			
	150	316.03	Small Purchase	55200	Grainger			
	150	745.82	Small Purchase	55200	Home Depot			
	150	165.42	Small Purchase	55200	Lowes			
	150	5,732.00	Small Purchase	54600	Marpan Recycling			4
	150	680.65	Small Purchase	55200	Marpan Recycling			
	150	6,994.15	Small Purchase	54600	Raynor Painting			5
	150	1,432.37	Small Purchase	54600	Tractor Supply			
	150	520.67	Small Purchase	54600	Uline			
	150	17,015.33	Purchasing Quotes	54100	AT&T	4	4	
	150	19,945.51	Purchasing Quotes	53400	Cintas		5	
	150	9,838.56	Purchasing Quotes	5640	Eppes		6	
	150	8,894.83	Purchasing Quotes	55200	Fastsigns		7	
	150	25,006.45	Purchasing Quotes	54600	Ferguson		8	
	150	11,255.31	Purchasing Quotes	54600	Grainger		9	
	150	34,128.02	Purchasing Quotes	54600	Home Depot		10	
	150	7,753.00	Purchasing Quotes	54600	Jenkins Dryw all		11	
	150	19,109.15	Purchasing Quotes	54600	Johnstone Supply		12	
	150	12,189.94	Purchasing Quotes	54600	Lowes		13	
	150	10,511.00	Purchasing Quotes	54400	Marpan Recycling		14	
	150	10,109.36	Purchasing Quotes	54400	Penske		15	
	150	61,615.00	Bid Informal Bid Process		Gulfcoast Painting		16	
	150	77,420.00	Bid Informal Bid Process		Wash Proz		17	
	150	208,996.40	n/a	54300	Talquin			

Population Count of Org #	Org #	Expense Amt	Compare Org Amount to Threshold (for Procurement Method)	Account Code	Vendor	Org # Count for > Small Purchase	Count # non small purchase	Count # $3,500 to $6,999
14	152	4,920.90	Small Purchase	54100	AT&T			6
	152	44.92	Small Purchase	54600	Cintas			
	152	3,776.93	Small Purchase	53400	Cintas			7
	152	1,698.46	Small Purchase	56400	Eppes			
	152	1,027.50	Small Purchase	55200	Fastsigns			
	152	3,009.34	Small Purchase	54600	Ferguson			
	152	2,587.28	Small Purchase	54600	Home Depot			
	152	985.05	Small Purchase	54600	Johnstone Supply			
	152	6,188.34	Small Purchase	54600	Lowes			8
	152	657.00	Small Purchase	54600	Marpan Recycling			
	152	5,960.88	Small Purchase	54400	Marpan Recycling			9
	152	500.00	Small Purchase	54600	Raynor Painting			
	152	257.92	Small Purchase	54600	Tractor Supply			
	152	6,450.00	Small Purchase	54600	Wash Proz			10
	152	15,972.95	Purchasing Quotes	54600	Grainger	5	18	
	152	11,354.00	Purchasing Quotes	54600	Gulfcoast Painting		19	
	152	15,550.00	Purchasing Quotes	54600	Jenkins Drywall		20	
15	154	776.26	Small Purchase	54600	Eppes			
	154	5,462.46	Small Purchase	54600	Ferguson			11
	154	118.84	Small Purchase	54600	Grainger			
	154	674.85	Small Purchase	54600	Home Depot			
	154	1,525.00	Small Purchase	54600	Jenkins Drywall			
	154	339.16	Small Purchase	54600	Johnstone Supply			
	154	118.99	Small Purchase	54600	Lowes			
	154	68.40	Small Purchase	54600	Marpan Recycling			
	154	7,799.00	Purchasing Quotes	54600	Gulfcoast Painting	6	21	
16	155	116.48	Small Purchase	53400	Cintas			
17	171	702.00	Small Purchase	54600	Gulfcoast Painting			
	171	91.30	Small Purchase	54600	Home Depot			
	171	650.00	Small Purchase	54600	Jenkins Drywall			

Population Count of Org #	Org #	Expense Amt	Compare Org Amount to Threshold (for Procurement Method)	Account Code	Vendor	Org # Count for > Small Purchase	Count # non small purchase	Count # $3,500 to $6,999
18	201	572.62	Small Purchase	55200	AT&T			
	201	5,891.39	Small Purchase	54100	AT&T			12
	201	399.99	Small Purchase	55200	Tractor Supply			
19	216	2,482.74	Small Purchase	54100	AT&T			
	216	1,493.18	Small Purchase	53400	Cintas			
	216	6,684.32	Small Purchase	55200	Grainger			13
	216	3,405.05	Small Purchase	55200	Lowes			
	216	81.00	Small Purchase	55200	Marpan Recycling			
	216	6,013.24	Small Purchase	55200	Tractor Supply			14
20	220	10,947.12	Purchasing Quotes	54100	AT&T	7	22	
21	240	1,442.40	Small Purchase	54100	AT&T			
22	241	4,303.50	Small Purchase	54100	AT&T			15
	241	32.98	Small Purchase	54600	Home Depot			
	241	148.97	Small Purchase	55200	Home Depot			
	241	65.89	Small Purchase	55200	Lowes			
	241	5,776.52	Small Purchase	54600	Uline			16
	241	8,646.00	Purchasing Quotes	54700	FSP Graphic Press	8	23	
23	303	10,057.83	Purchasing Quotes	54100	AT&T	9	24	
24	371	1,927.46	Small Purchase	54100	AT&T			
	371	523.00	Small Purchase	54700	FSP Graphic Press			
25	400	2,077.18	Small Purchase	53400	Cintas			
26	410	4,219.87	Small Purchase	54100	AT&T			17
	410	1,879.15	Small Purchase	53400	Cintas			
	410	499.12	Small Purchase	54600	Fastsigns			
	410	1,093.56	Small Purchase	55200	Fastsigns			
	410	4,738.10	Small Purchase	54600	Grainger			18
	410	104.30	Small Purchase	55200	Grainger			
	410	4,413.32	Small Purchase	54600	Home Depot			19
	410	4,818.97	Small Purchase	54600	Johnstone Supply			20
	410	273.28	Small Purchase	54600	Lowes			
	410	153.00	Small Purchase	54600	Marpan Recycling			
	410	1,095.61	Small Purchases	54400	Penske			
	410	296.73	Small Purchase	54600	Uline			
27	414	27,767.50	Purchasing Quotes	54600	AT&T	10	25	
	414	2,460.51	Small Purchase	53400	Cintas			
28	420	12,622.46	Purchasing Quotes	54100	AT&T	11	26	
	420	200.00	Small Purchase	54700	Copy That			
29	422	642.33	Small Purchase	54100	AT&T			
30	423	4,217.38	Small Purchase	54100	AT&T			21

Population Count of Org #	Org #	Expense Amt	Compare Org Amount to Threshold (for Procurement Method)	Account Code	Vendor	Org # Count for > Small Purchase	Count # non small purchase	Count # $3,500 to $6,999
31	424	1,343.90	Small Purchase	54100	AT&T			
32	425	941.62	Small Purchase	54600	All Pro Equip			
	425	3,282.97	Small Purchase	54600	Bobcat			
	425	24,104.09	Purchasing Quotes	54600	Cintas	12	27	
	425	4,713.01	Small Purchase	54600	Cintas			22
	425	18,776.38	Purchasing Quotes	54600	Discount Tire		28	
	425	2,898.51	Small Purchase	53400	Lowes			
	425	1,469.99	Small Purchase	54600	Tractor Supply			
	425	10,048.26	Purchasing Quotes	54600	Grainger		29	
33	426	14,883.50	Purchasing Quotes	54600	AAA tree experts	13	30	
34	431	12.78	Small Purchase	54600	All Pro Equip			
	431	2,017.68	Small Purchase	54100	AT&T			
	431	18,016.45	Purchasing Quotes	53400	Cintas	14	31	
	431	11580.16	n/a	54300	Talquin			
35	432	10,450.30	Purchasing Quotes	53400	Cintas	15	32	
	432	7,037.99	Purchasing Quotes	54300	Grass Eaters LLC		33	
	432	76,568.15	Bid Informal Bid Process	53400	Grass Eaters LLC		34	
	432	784.01	n/a	54300	Talquin			
36	433	33.00	Small Purchases	54600	All Pro Equip			
	433	867.76	Small Purchases	54100	AT&T			
	433	13,192.08	Purchasing Quotes	53400	Cintas	16	35	
	433	247.62	n/a	54300	Talquin			
37	436	5,341.36	Small Purchase	54600	Bobcat			23
	436	637.91	Small Purchase	54700	Copy That			
	436	991.04	Small Purchase	55200	Eppes			
	436	68.58	Small Purchase	55200	Grainger			
	436	6,430.00	Small Purchase	55300	Jimmie Crowder			24
	436	129.00	Small Purchase	54600	Marpan Recycling			
	436	582.05	Small Purchase	55200	Marpan Recycling			
	436	855.36	Small Purchase	54400	Marpan Recycling			
	436	627.86	Small Purchase	54600	Tractor Supply			
	436	10,325.50	Purchasing Quotes	54600	All Pro Equip	17	36	
	436	17,292.94	Purchasing Quotes	54100	AT&T		37	
	436	12,537.33	Purchasing Quotes	53400	Cintas		38	
	436	19,924.96	Purchasing Quotes	55200	Fastsigns		39	
	436	13,346.25	Purchasing Quotes	55200	FIS Outdoor		40	
	436	7,279.31	Purchasing Quotes	55200	Home Depot		41	
	436	9,119.43	Purchasing Quotes	55200	Lowes		42	
	436	15,080.00	Purchasing Quotes	54600	Raynor Painting		43	
	436	12,133.07	Purchasing Quotes	55200	Tractor Supply		44	
	436	16,335.00	Purchasing Quotes	54600	Wash Proz		45	

Population Count of Org #	Org #	Expense Amt	Compare Org Amount to Threshold (for Procurement Method)	Account Code	Vendor	Org # Count for > Small Purchase	Count # non small purchase	Count # $3,500 to $6,999
38	437	1,938.11	Small Purchase	54100	AT&T			
	437	4,469.26	Small Purchase	53400	Cintas			25
	437	765.00	Small Purchase	54700	Copy That			
39	441	145.62	Small Purchase	54600	All Pro Equip			
	441	3,732.00	Small Purchase	54100	AT&T			26
	441	6,813.09	Small Purchase	53400	Cintas			27
	441	160.00	Small Purchase	54700	Copy That			
40	442	812.22	Small Purchase	54100	AT&T			
	442	575.71	Small Purchase	53400	Cintas			
41	443	2,108.97	Small Purchase	53400	Cintas			
	443	450.00	Small Purchase	54700	Copy That			
42	544	373.98	Small Purchase	54100	AT&T			
43	864	2,800.00	Small Purchase	54700	Copy That			
44	046001	3,348.46	Small Purchase	54600	Eppes			
	046001	4,229.08	Small Purchase	54600	Ferguson			28
	046001	444.75	Small Purchase	54600	Home Depot			
	046001	178.25	Small Purchase	54600	Marpan Recycling			
	046001	300.00	Small Purchase	54600	Raynor Painting			
45	913075	82.95	Small Purchase	54600	Home Depot			
	913075	235.57	Small Purchase	55200	Home Depot			
46	913155	147.30	Small Purchase	55200	Home Depot			
47	921116	4,220.63	Small Purchase	56300	Fastsigns			29
48	921126	9,153.62	Purchasing Quotes	56300	Uline	18	46	
49	921136	11,904.82	Purchasing Quotes	56301	Uline	19	47	
50	921146	6,823.01	Small Purchase	56302	Uline			30
51	921166	190.00	Small Purchase	56303	Uline			
52	045001	13,778.20	Purchasing Quotes	56300	Fastsigns	20	48	
53	046009	2,830.62	Small Purchase	54600	Fastsigns			
	046009	2,727.00	Small Purchase	56300	Fastsigns			
	046009	4,212.46	Small Purchase	54600	Jimmie Crowder			31
	046009	9.08	Small Purchase	54600	Tractor Supply			
54	076024	45.50	Small	55200	AT&T			
55	086031	1,973.00	Small Purchase	54600	Gulfcoast Painting			
	086031	2,680.12	Small Purchase	54600	Home Depot			
	086031	2,850.00	Small Purchase	54600	Jenkins Drywall			
	086031	195.30	Small Purchase	54600	Lowes			

Population Count of Org #	Org #	Expense Amt	Compare Org Amount to Threshold (for Procurement Method)	Account Code	Vendor	Org # Count for > Small Purchase	Count # non small purchase	Count # $3,500 to $6,999
56	086025	3,161.44	Small Purchase	54600	Eppes			
	086025	6,921.00	Small Purchase	54600	Gulfcoast Painting			32
	086025	350.00	Small Purchase	54600	Jenkins Drywall			
	086025	114.36	Small Purchase	54600	Lowes			
	086025	162.86	Small Purchase	54600	Marpan Recycling			
57	086027	1,498.26	Small Purchase	54600	Eppes			
	086027	3,406.00	Small Purchase	54600	Gulfcoast Painting			
	086027	188.10	Small Purchase	54600	Home Depot			
	086027	1,000.00	Small Purchase	54600	Jenkins Drywall			
	086027	48.90	Small Purchase	54600	Lowes			
58	086067	271.04	Small Purchase	54600	Eppes			
	086067	62.12	Small Purchase	54600	Home Depot			
	086067	6,825.00	Small Purchase	54600	Jenkins Drywall			33
59	086077	267.24	Small Purchase	54600	Johnstone Supply			
	086077	66.98	Small Purchase	54600	Lowes			
	086077	59.75	Small Purchase	54600	Marpan Recycling			
60	086078	219.96	Small Purchase	54600	Eppes			
	086078	1,235.96	Small Purchase	54600	Ferguson			
	086078	2,812.00	Small Purchase	54600	Gulfcoast Painting			
	086078	1,378.95	Small Purchase	54600	Home Depot			
	086078	1,505.12	Small Purchase	54600	Home Depot			
	086078	8,068.50	Purchasing Quotes	54600	Jenkins Drywall	21	49	
	086078	506.55	Small Purchase	54600	Lowes			
	086078	487.50	Small Purchase	54600	Marpan Recycling			
	086078	1,241.00	Small Purchase	54600	Raynor Painting			
	086078	400.59	Small Purchase	54600	Uline			
61	086079	5,550.98	Small Purchase	54600	Eppes			34
	086079	1,140.68	Small Purchase	54600	Fastsigns			
	086079	215.51	Small Purchase	54600	Ferguson			
	086079	1,671.00	Small Purchase	54600	Gulfcoast Painting			
	086079	1,137.72	Small Purchase	54600	Lowes			
	086079	562.00	Small Purchase	54600	Marpan Recycling			
	086079	24.50	Small Purchase	55200	Marpan Recycling			
	086079	475.00	Small Purchase	54600	Raynor Painting			
	086079	9,250.00	Purchasing Quotes	54600	Jenkins Drywall	22	50	
		1,389,721.74	P Card Purchases In Sampled Account Codes					

APPENDIX I - Reference

Policy and Legal Reference and Guidance:

1. **Contract Number C-16-010,** is the contract number assigned to Exhibit F, *Eligible User Agreement* that allows the BoCC and Clerk entities to piggyback off of the State of Florida, Department of Management Service (DMS), **State Term Contract (STC) No. 84-12150-15-01**, P Card Program. The P Card Program is authorized for the payment of vendor invoices where allowed by administrative procedures and should assist in providing county citizens with BoCC or Clerk services in a more efficient and cost-effective manner. The P Card Program is intended to allow for the purchase of small dollar goods and services in lieu of using the other existing procurement methods.
2. The **STC No. 84121500-15-01 For Purchasing Card Services,** The State of Florida, Department of Management Services (Department or DMS) entered into a State Term Contract (Contract or STC) No. 84121500-15-01 with Bank of America (BoA or Contractor or P Card vendor) on January 5, 2016, for Purchasing Card Services.
    - **Includes Exhibit F *Eligible User Agreement*,** that eligible users can sign and implement a P Card Program with the STC P Card vendor (piggybacking off of the STC). **Exhibit H: Schedule of Fees, Charges, and Rebates Other Eligible Users,** establishes rebate conditions and the schedule of rebates.
3. **BoCC and Clerk: State of Florida, Department of Management Services (DMS), State Term Contract (STC) No. 84-12150-15-01,** (this is the State's P Card Program contact (Contract) between DMS and Bank of America (BoA also referred to as Contractor or P Card vendor), became effective on January 16, 2016, and has been extended until January 4, 2027.
4. **BoCC and Clerk: State of Florida Purchasing Card Program, Exhibit F, *Eligible User Agreement* (BoCC/Clerk assigned contract number c-16-010),** (this is the BoCC and Clerk P Card Program with BoA as allowed by the STC. All parties to the *Eligible User Agreement* are subject to the same terms and conditions listed in the Contract). The current P Card Program for the BoCC and Clerk became effective on 9/15/16, with the last signatory date on Exhibit F.

5. **<u>BoCC and Clerk</u>: §112.061, Florida Statutes,** Per diem and travel expenses of public officers, employees, and authorized persons. The state travel statute by definition of public entity (includes board, county, or any other separate unit of government created pursuant to law), applies to BoCC and Clerk entities. For any difference between BoCC and Clerk travel Policy and this statute. §112.061(1)(b)2., states provision of local law shall prevail over any conflicting provision with §112.061, F.S. This allows for differences form the state standards set in the statute such as the per diem rate for which the Clerk's per diem uses U.S. General Services Administration (GSA) amounts, etc. However, this only applies to the extent of the conflict between the two laws, so any areas without conflict where the local law is silent the state statute would be the requirement.

6. **<u>BoCC and Clerk</u>: Rule 12A-1.038 Consumer's Certification of Exemption: Exemption Certificates,** Providing the Exemption Certificate in lieu of paying State sales tax. Also requires P Cards to have the Consumer's Certificate of Exemption number printed on the P Card.

7. **<u>BoCC</u>: Purchasing Card Policy No., 00-07,** Effective May 9, 2023*. This policy **"**establishes a Purchasing Card Program to allow the purchase of goods and services in addition to the existing methods of Purchase Orders, and Direct Payments." This policy provides that the objective of the BoCC P Card Program is to provide a convenient way to make purchases that comply with the purchasing directives and internal controls specified in the Leon County Government, Purchasing Policy No. 96-1, effective April 14, 2026. The Board of County Commissioners, Purchasing Card Policy No. 00-07, also states the P Card is an efficient method of purchasing and paying for materials, supplies, and services within an employee's authorized purchase limits for items costing less than the small purchases thresholds noted in Leon County Government, Purchasing Policy No. 96-1.

   *This policy was revised by the Sustainability Manager who made edits related to House Bill 1217 which prohibit local governments from enforcing policies which support net zero policies.

   - Section I. A., states the objective of the Purchasing Card Program is "To provide a convenient purchasing system for County employees that complies with Board purchasing directives and internal controls as specified in Leon County Government, Purchasing Policy No. 96.1."
   - Section I. C. 20., revision date June 9, 2026, defines the P Card Reconciler as the individual appointed by the Division Director to receive the P Cardholder's monthly

statements and receipts for the Departments/Divisions. They process payment approvals of approved transactions for the P Cardholders in the Departments/Divisions. This involves assigning proper accounting codes and checking the available budget in the County Financial system prior to forwarding approved statements and invoices to the Finance Department.

- Section I. C. 26., revision date June 9, 2026, defines the Supervisor as the individual who supervises a P Cardholder and who has been delegated the responsibility for reviewing transactions to ensure the appropriateness of activity and timely processing of charges and credits.

- Section I. C. 29., allows for the P Cardholder to receive supervisory approval to receive a temporary increase to their default limits by the BoCC P Card Administrator in order to make a purchase that will exceed their assigned credit limits.

- Section I. C. 23., defines "Small Purchase" as "an acquisition of supplies, non-personnel services, and construction in the amount withing the threshold for small purchases as defined by the Purchasing Policy."

- Section I. D. 3. e., revision date June 9, 2026, assigns the responsibility to the Department Purchasing Administrator to maintain a list of P Cards issued to employees in the Departments/Divisions and on an annual basis they are required by this policy to conduct a physical inventory of the P Cards in the Departments/Divisions.

- Section I. D. 4. h., provides the assigned responsibilities to the various P Card parties, which includes establishing responsibility to the BoCC P Card Administrator to maintain a list of P Cards issued to county employees. It also states, "County Purchasing Card Administrator and designee (appointed by County Administrator)" is responsible for "Develop and administer all P Card training."

- Section I. D. 6. b., revision date June 9, 2026, assigns the responsibility to the BoCC Purchasing Division the establishment and monitoring of benchmarking objectives.

- Section II. A. 1. d., states "Each new Cardholder will be required to complete Purchasing Card Users Training and sign a Purchasing Card Agreement Form prior to receipt of the P Card."

- Section II. B. 3., states "A purchase may be made of multiple items, but the total charge cannot exceed the assigned transaction limit. All purchases will be made under the thresholds in the County Purchasing Policy."

- Section II. B. 5., provides prohibited uses of Purchasing Cards and lists types of items that may not be purchased with a Purchasing Card.

- Section II. B. 5. b., prohibits gasoline, fuel, or oil purchases unless on approved travel in a County-owned vehicle or an authorized rental vehicle.

- Section II. B. 5. e., prohibits purchases of Tangible Personal Property.

- Section II. D. 1., states "When an employee terminates employment, the Departmental P Card Administrator shall immediately notify the Purchasing Card Administrator by email. The Departments/Divisions P Card Administrator shall then collect the Purchasing Card, and submit the P Card to the Purchasing Card Administrator. If the Departmental P Card Administrator is unable to collect the Purchasing Card when the employee terminates employment, the Departmental P Card Administrator shall immediately notify the Purchasing Card Administrator by email. The Purchasing Card Administrator shall ensure the P Card is canceled."

- Section II. E. 4., provides for disciplinary actions applicable to the Cardholder for failure to submit reports and required documentation within the periods required in the procedure and may result in suspension of Cardholder privileges for 7 to 30 days with oral warning or written reprimands to the immediate termination of the Cardholder privileges.

- Section III. A. 2., states "All documentation received which is evidence of the transaction (e.g., sales receipt, charge slip, packing slip, etc.) must be retained by the Cardholder for matching with the monthly statement, and subsequent submission to the Finance Department."

- Section III. E., states "The Cardholder must obtain and retain all documentation for each transaction (e.g., sales receipt, charge slip, packing slip, etc.). Failure to provide this documentation may result in the Cardholder reimbursing the County for that particular charge."

- Section III. F. ,states "Each Cardholder will receive training in, and a copy of the payment and invoicing procedures for the P Card program. It is each Cardholders responsibility to assure that the procedures and timelines are strictly followed."

8. **BoCC: Tangible Personal Property Policy No. 02-5,** Section III provides policy guidance on how property can be acquired by direct purchase using County funds, or grant, state, or federal funds, received as donation, or procured on a lease purchase agreements. The policy states that capitalizable tangible person property (budget account code 56400 and over $1,000 in cost) is authorized to be procured by the Departments/Divisions head through the Purchasing Division.

9. **BoCC: Purchases of Food, Beverages, and Supplies, Policy No. 04-6**, Policy adopted by the BoCC October 26, 2004, revised July 11, 2023, to authorize expenditures for food, non-alcoholic beverages, supplies, and incidental expenses when such expense fulfills a public purpose. The policy also allows for the purchase of alcoholic beverages subject to prior approval by the County Administrator, or designee, for County-related events.

   - Section III. 1. states "Food may include refreshments or meals depending upon the circumstances, and with prior approval by the County Administrator or designee."

10. BoCC: **Government Capital Asset Policy No. 19-5**, provides the asset class definitions, capitalization thresholds, and methods of depreciation and amortization

11. **BoCC: Public Records, Electronic Communications, and Records Retention Policy No. 96-4,** "Public Records, Electronic Communications, and Records Retention" effective January 26, 2021, indicates the purpose of the policy is to comply with the Public Records Law (Chapter 119, F.S.) and State Records Retention Schedules (Chapter 257.36, F.S.).

Public Records, Electronic Communications, and Records Retention Policy No. 96-4, defines:

- *County Public Records* to mean Public Records created or received by any County Commissioner, officer, appointee, or employee in connection with the official business of the County and which perpetuates, communicates or formalizes knowledges.

- *Public Records* as the definition set forth in Section 119.011(12), F.S., which reads: "all documents, paper, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of physical form, characteristics, or means of transmission, made or received pursuant to law or ordnance or in connection with the transaction of official business by an agency."

- *State Records Retention Schedules* as the retention schedules and disposal processes for Public Records that are established by the State of Florida, Department of State, Division of Library and Information Services. The State Records Retention Schedules officially establish the minimum length of time that a Public Record must be retained. The County abides by the General Records Schedule GS1-SL for State and Local Government Agencies.

12. **BoCC: Purchasing Policy No. 96-1,** states "Small Purchases should be procured using a Purchasing Card (P Card) if the purchase is allowable under Board of County Commissioners, Purchasing Card Policy No. 00-07."

- Section I, indicates the purpose of the Board's Purchasing Policy is to "establish specific directions and guidelines for all County Departments/Divisions, and employees of Leon County to use in procuring goods and services for a public purpose. This policy aims to promote fair competition, maximize value for taxpayers, and maintain high-quality standards for goods and service procured. This policy will serve as a guiding framework ensuring cost-effectiveness, quality assurance, and compliance with all relevant laws, rules, and regulations."

- Section 3. B., deems the provisions of Leon County Government, Purchasing Policy No. 96-1 apply to every purchase of goods and services by the County, unless they are exempt or an alternative purchasing procedure is required by federal or state grant provisions.

- Section 3. C., lists exceptions from competitive procurement processes. It also states those exemptions do not prevent the County from utilizing competitive procurement practices where possible.

- Section 4. A. 5., defines a "Blanket Purchase Order" as a purchase order issued to a vendor for an amount not to exceed the face value of the purchase order. A Blanket Purchase Order is for the procurement of commodities or services, no single item of which shall exceed the threshold for small purchases unless the appropriate method of procurement was used to generate the Blanket Purchase Order.

- Section 4. A. 21,. defines "Cost Analysis" as the evaluation of cost data for the purpose of arriving at costs actually incurred or estimates of costs to be incurred, prices to be paid, and costs to be reimbursed.

- Section 4. A. 61., states "'Small Purchases' means the procurement of commodities or services with a value within the thresholds set for this category without the requirement of quotes, bides, or public notice under procedures established by the Purchasing Division."

- Section 6., lists procurement methods with assigned thresholds which provides the guidance to use in procuring goods and services designed to promote fair competition, maximize value for taxpayers, and maintain high-quality standards for goods and services procured. As noted in Section 6.01, specific questions from the Departments/Divisions heads should be referred to the Purchasing Division for final decisions as to the determination of the Procurement Method category to be utilized. As purchase amounts rise above certain thresholds, procurement methods above the small purchase thresholds prevent favoritism, ensuring equal opportunity for vendors, and secures the best value for the use of public funds.

- Section 6., in **Purchasing Policy No. 96-1,** Table #1, Purchasing Process Thresholds which are noted below.

Procurement Method	Threshold
Small Purchase Procurements (Section 6.01)	
Tangible Property/Controlled Asset	$1 to $1,000
Consumables	$1 to $3,500
Warehouse Operations (Section 6.01.1)	&1 to $7,000

- Section 6.01., Small Purchases, states "The purchase of commodities, equipment, and services, which cost less than the threshold authorized in Section 6, does not require solicitation of quotes or bids. Small purchases shall be authorized by Department or Division heads or their designees. Small purchase thresholds are to be determined utilizing the definitions below. Specific questions should be referred to the Purchasing Division for final decisions as to the determination of the category to be utilized. Small Purchases should be procured using a Purchasing Card (P Card) if the purchase is allowable under Leon County Purchasing Card Policy No. 00-07."

- Section 6.01. A., defines "Tangible Property/Controlled Asset" as items/assets that require a property tag or inclusion on the County inventory. It further provides guidance that all tangible property must be procured via a purchase order pursuant to the Tangible Personal Property Policy No. 02-5. For purposes of this section tangible property/controlled asset includes the following:

- Subsection A.1., An item which has an original acquisition cost of $1,000 or more; is not consumed in use and has a useful life of one year or more after acquisition; is not fixed in place and not an integral part of a structure or facility; and is not an integral part or component of another piece of equipment; and

- Subsection A. 2., An item with a historical cost of less than $1,000 but has been identified as being particularly as risk or vulnerable to loss or theft and having a residual value when approaching its end of shelf life by the Purchasing Director and the appropriate Division Director. Examples include computers, laptops, iPads, certain types of IT equipment, and certain types of maintenance equipment.

    - Subsection B., Consumables – Commodities and services that are not included in the Tangible Property/Controlled Asset description above. These items are generally assumed to be consumed during use, have little to no residual value when

wear-out is achieved/reached, intended to be used up and then replaced, or used up very quickly. Some examples include writing instruments, fuel, filters, most items of clothing, paper products, food, and some replaceable hand tools such as shovels, rakes, etc."

- Section 6.01. 1., Warehouse Operations, states "The purchase of commodities, materials, and equipment for warehouse inventory, which cost less than the threshold authorized in Section 6, does not require solicitation of quotes or bids. Use of economic indices, reviews of costs, market trends, and/or use of periodic quotations shall be used by staff to ensure cost effective purchases."

- Section 16., states "the Purchasing Division shall team with the Finance Department to provide accounts payable training for project managers and other fiscal staff involved in contracts and update training as deemed necessary.'' Further, it states, "Payments made via Purchasing Card (P Card) shall meet requirements of Leon County Purchasing Card Policy No. 11-07."

13. **BoCC: Purchasing Card (PCARD) Reconciler Training, BoCC Leon County, Florida** [aka also filename **Purchasing Card (P Card) Reconciler Training.pptx**], is a PowerPoint presentation to train the Departments/Divisions P Card Reconcilers in the P Card process. It covers the 7 Steps needed for the P Card Reconciler to:

- Download the Incomplete PCARD Report By Individual [that shows the outstanding P Card transactions in Banner].

- Process the P Cardholder's individual transactions to move their status into the Complete P Card Waiting For Approval by Individual Report.

- Send the approved Departments/Divisions combined voucher package files for all of the P Card charges listed on the Complete P Card Waiting for Approval by Individual Report to the Finance Department for scanning and retention of the supporting voucher package information as hyperlinked to the P Cardholder on the Finweb intranet site.

This training also covers examples of or provides for:

- Appropriate or unallowable purchase categories and gives examples of inadequate supporting documentation.

- What is needed in order be considered complete or acceptable.

- Documentation of business purpose.

- Training on posting the BoCC's P Card charges to Banner and preparing the P Card transactions documentation into a PCARD packet (voucher package) to be sent to the Finance Department for storage to support the payment made for the P Card transaction. The training expressly states the expectation of the PCARD packet submissions are due 14 days (weekends included) after import from the P Card vendor.

- Training that acknowledges fuel, except for authorized travel in a rental car or County vehicle is an unauthorized purchase for a P Card. Materials omit instruction for P Cardholder to sign their original receipt.

- Training covers the process the BoCC Reconcilers use to clear an insufficient budget funds (NSF) flag when processing the P Cardholder's transactions. In order to clear the NSF indicator for the budget entry assigned at the Departments/Divisions level as noted on the transaction's supporting documentation and allow the P Card charge to be processed and recorded for the payment, the P Card Reconciler will need to contact the OMB Division to either obtain a budget override or a budget amendment.

14. **BoCC: Purchasing Cardholder Training Leon County Government,** is a PowerPoint presentation developed by the BoCC P Card Administrator to train new BoCC P Cardholders on the use of their P Card prior to issuance. The training covers an overview of the P Card Program and the use of forms and procedures, including adherence with other BoCC Purchasing, P Card, and Travel policies and provides examples of adequate and inadequate documentation. The training materials are for new BoCC P Cardholders to receive training prior to receiving their P Card to activate and use. The training materials instruct that fuel is an unauthorized purchase on a P Card unless in travel status. The training

materials also include examples of improper receipt documentation, such as no purpose for the purchase stated. Materials omit instruction for P Cardholder to sign their original receipt.

15. **Clerk: Finance Department, Operating Policy and Procedures Manual, Section: 14-2A, Purchasing Card Policy**, revision date 5/29/01, establishes the guidelines for the operation of the P Card Program for the Clerk of Court's P Cardholders.. Section 14-2A, states, "The Leon County Clerk's Office provides a Purchasing Card Program to allow the purchase of small dollar goods and services in additional to the exiting methods of Purchase Orders, Direct Payments, and petty cash." Section 1. A., states the objective is "To provide a convenient purchasing system for County Clerk employees that complies with purchasing directives and internal controls to produce cost-effective services."

- Section I. B., provides that there will be disciplinary action if the Purchasing Cards are misused.

- Section I. C. 3., defines a Cardholder as "An individual designated by the Clerk to be assigned a P Card to purchase allowable goods or services, within present limits, for official Clerk business.

- Section I. C. 24., defines "Small Dollar Purchases" as transactions for goods or services that are less than $10,000.

- Section II. A. 1. e., states "Prior to P Card issuance, the Cardholder will be required to attend training on the use of the P Card. At this time, the Cardholder will receive a Guideline for P Card use and will be asked to sign a Purchasing Card Agreement. Only after training has been completed, and the Card Agreement is signed, will a P Card be issued to any Cardholder."

- Section II. B. 2., which states reimbursement will be required if the P Card is used for personal use and may result in disciplinary action including revocation of the right to use the P Card and/or other disciplinary action including termination.

- Section II. D., states "When an employee terminates employment or is transferred to another Department or Division, the employee's supervisor shall collect the Purchasing

Card and deliver it to the P Card Administrator with an explanatory memorandum. In the event the P Card cannot be recovered, the Cardholder's Supervisor shall immediately notify the P Card Administrator by telephone, followed by a memorandum. The Purchasing Card Administrator shall ensure that the P Card is canceled."

- Section II. E., lays out the disciplinary actions for improper or unauthorized use of the P Card and includes the failure to submit required documentation within the time periods established might result in loss of privileges and disciplinary actions.

- Section III. C. 1., states "Purchases made for use in Florida are exempt from Florida sales and use taxes. The Clerk's tax exemption identification number will be printed on the face of the P Card and should be sufficient information for the merchant to honor the tax-exempt status for the P Card."

- Section III. E., states "The Cardholder must obtain documentation for each transaction (i.e., sales receipt, packing slip, etc.)"

16. **Clerk: Office-Wide Policy and Procedures Manual, Section 02-03, Travel**, revision date 3/28/16. – Establishes the Policy in regard to travel by Clerk employees.

17. **Clerk: On-Line Purchasing Card Training**, revised July 18, 2023, are training materials for new Clerk P Cardholders receive prior to receiving their P Card to activate and use. The Leon County Clerk of Court and Comptroller, On-Line Purchasing Card Training specifically covers many of the same areas as the Purchasing Cardholder Training, Leon County Government materials provides to new P Cardholders and Purchasing Card (PCARD) Reconciler Training, BoCC Leon County, Florida.

    The Leon County Clerk of Court and Comptroller, On-Line Purchasing Card Training materials instructs the P Cardholder to add the account codes on the receipts noted in their budget and sign their receipt [denotes approval of the individual transaction by the actual purchaser], and instructs the P Cardholder to write "See ID" on the endorsement line on the back of the P Card.

    Note: Although IA observed the Purchasing Cardholder Training, Leon County Government materials having the account codes noted on their example supporting

documentation, the training did not specify that the P Cardholder write the approved account codes on the receipts or in the individual P Card transaction voucher package documentation. As noted in the Board of County Commissioners Purchasing Card Policy No. 00-07, Section I. C. 20., the Departments/Divisions Reconciler is responsible for assigning proper accounting codes and checking the available budget. Further, the Purchasing Cardholder Training, Leon County Government materials were silent on how to endorse the P Card once it is provided to the P Cardholder.

18. **Clerk: Finance Department, Purchasing Card Review and Approval Process,** (desktop procedures)

19. **Clerk: Finance Department, Operating Policy and Procedures Manual, (no section noted), Weekly Purchase Card Download Board**

20. The 2013 Committee of Sponsoring Organizations of the Treadway Commission (COSO) ***Internal Control – Integrated Framework*** (the framework) and AU-C Section 265, ***Communicating Internal Control Related Matters Identified in an Audit*** address the concept of monitoring activities. The COSO Framework applies to all type of entities – public, nonpublic, government, not-for-profit, or owner-manager businesses. Ongoing evaluations included within the business purpose at different levels of the entity should provide timely information. Assessing and overseeing the nature and scope of monitoring activities and management's evaluation and remediation of deficiencies ensures proper governance and adherence to working and effective internal controls. Nonexistent or inadequate monitoring of activities by management as well as insufficient management oversight allows for weaknesses in internal control to not be detected and processing to continue without correction. Regular managerial activities provide information relating to the extent that managers and other appropriate employees are aware of the timeliness and accuracy of information provided and allows changes in the process as needed to ensure proper operations and adherence to policy.

21. **General Records Schedule GS1-SL For State and Local Government Agencies,** is the general records schedules established by the Department of State and intended for use by state, county, city, and special district public records custodians. It establishes how long State and Local Government Agencies need to keep data and provides instructions and forms for the data's proper disposal. The Department of State publishes the general record schedule GS1-SL State and Local Government Agencies. All Florida public agencies are

eligible to use the GS1-SL, which provides retention periods for the most common administrative records, such as route correspondence and personnel, payroll, financial, and legal records. The retention periods set forth in the general records schedules are based on federal and state laws and regulations, general administrative practices, and fiscal management principles and are considered minimum retention periods. Public agencies may retain their records longer at their discretion. State and Local Government Agencies should be aware of all laws and regulation relating to their records and recordkeeping requirements.

22. **General Records Schedule GS1-SL For State and Local Government Agencies,** Records Retention Schedule for FINANCIAL TRANSACTION RECORDS: DETAIL (Item #435) states "This series consist of records documenting specific financial transactions of the agency including transactions through cash, checks, warrants, vouchers, electronic fund transfers (EFT), credit and debit cards, purchasing cards, or other methods. The series may include, but is not limited to, requisitions, requisition logs, purchase orders, contracts, purchasing (P Card) receipts, vendor invoices, receiving reports, acceptances of contract deliverables, bank/financial account statements, check registers, canceled or voided checks, check stubs, canceled or voided warrants, disbursement ledgers, journal transactions, expenditure detail reports, refund records, cash collection records and reports, cash receipt books, cash register tapes, deposit/transfer slips, EFT notices, credit and debit card records, receipt ledgers, receipt journal transactions and vouchers, refund records, bad check records, and other accounts receivable and account payable related documentation. The series may also include a copy of the agency's sales tax exemption form.

    NOTE: Agencies that electronically transmit checks to a financial institution must retain the check under this item unless the financial institution is retaining complete images of the check for the minimum retention required for this item. Retention is based on Section 95.11(2), Florida Statutes (F.S.), Statute of Limitations on contracts, obligations, or liabilities. See also "FINANCIAL TRANSACTION RECORDS: SUMMARY." **RETENTION:** 5 fiscal years after transaction completed."

23. **Statement on Standards Attestation Engagements (SSAE) 18 / System of Organization Controls (SOC) 1 Audit Report,** When the SOC 1 review is based on SSAE 18 standards, it assures stakeholders that data, such as financial payment transactions at merchant points of sale over card networks and maintained on servers, is securely managed. The report provides assurance to their clients that the service provider has strong internal controls to mitigate risks of fraud or error.

BoCC Responses by their Entirety

No. 1 BOCC Response

The Purchasing Division recognizes the importance of ensuring that tangible personal property and capital assets are appropriately procured, identified, recorded, and accounted for in accordance with County policies and applicable requirements.

The expenditures identified in the audit were recorded to account codes associated with tangible personal property, building improvements, infrastructure, and other capital-related expenditures. However, the use of these account codes does not necessarily establish that the underlying transactions involved prohibited P Card purchases.

P Card Policy No. 00-07, Section II.B.5.e, prohibits the purchase of tangible personal property using a P Card. However, tangible personal property is distinct from building and infrastructure improvements. Therefore, this prohibition does not extend to construction materials and supplies incorporated into capital improvement projects.

The audit appears to treat expenditures charged to capital-related account codes as prohibited tangible personal property purchases. However, the use of these account codes does not automatically mean that the purchases involve tangible personal property. As confirmed by the Finance Department, purchases charged to the appropriate capital improvement project accounts are captured as part of the project's costs. Accordingly, the use of a P Card for these expenditures does not, by itself, constitute a violation of the tangible personal property restriction or indicate that the expenditures were not properly recorded.

The Purchasing Division acknowledges that tangible personal property should not be purchased using a P Card and recognizes the importance of reinforcing this restriction. As part of the planned mandatory biennial P Card refresher training, the Purchasing Division will emphasize the prohibition against purchasing tangible personal property using a P Card, clarify the distinction between tangible personal property and construction materials or improvements, and reinforce the responsibilities of P Cardholders, P Card Reconcilers, and P Cardholder Supervisors to ensure compliance with applicable purchasing requirements.

The Purchasing Division will continue to coordinate with Finance and departmental Property Custodians to ensure that qualifying tangible personal property is appropriately identified, tagged, and recorded in accordance with County Policy No. 02-5.

No. 2 BOCC Response

The Purchasing Division acknowledges the importance of ensuring compliance with established procurement thresholds and utilizing competitive procurement methods when required. The Division also recognizes the value of reviewing cumulative P Card expenditures; however, such expenditures, by themselves, do not necessarily indicate that purchases were made outside the requirements of Purchasing Policy No. 96-1.

The County utilizes P Cards not only for allowable small purchases but also as a method of payment for purchases made through existing County contracts, cooperative purchasing arrangements, and other authorized procurement methods. A review of the vendors identified in the audit revealed that numerous payments were made under existing County contracts or through accounts utilizing established government contract pricing. Other expenditures involved utility services exempt from competitive procurement requirements or multiple independent small purchases made by various County Departments/Divisions throughout the fiscal year.

Accordingly, the aggregation of payments to a vendor over the course of a fiscal year does not necessarily indicate that a competitive procurement was required or that the Purchasing Policy was circumvented. The appropriate procurement method must be determined based on the nature, scope, and anticipated value of the purchasing requirement, rather than solely on the total amount ultimately paid to a vendor through the P Card Program.

The Purchasing Division recognizes that reviewing cumulative vendor expenditures can assist in identifying opportunities for consolidated purchasing and potential cost savings. Such analysis is most effective when it also considers existing contracts, applicable exemptions, and the circumstances surrounding individual purchases.

To strengthen documentation and reinforce compliance, the Purchasing Division intends to revise the P Card Policy in the coming months to incorporate applicable improvements identified during the audit. These revisions will include a requirement for P Cardholders to identify the applicable contract number on supporting purchase documentation when a P Card is used for purchases under an existing contract. Additionally, the Division plans to implement

mandatory refresher training every two years to reinforce appropriate P Card usage, purchasing thresholds, and documentation requirements.

No. 3 BOCC Response

The Purchasing Division will update Purchasing Card Policy No. 00-07 to establish a timeframe for canceling P Cards that have been ordered but not issued. Under the revised policy, P Cards that have not been picked up within 30 calendar days after Purchasing notifies the P Cardholder that the P Card is available will be canceled.

Additionally, as part of the planned biennial P Card refresher training, the Purchasing Division will review the responsibilities of Department Purchasing Card Administrators, including the existing requirements to maintain a list of P Cards issued to departmental employees and conduct an annual physical inventory of those P Cards. The training will reinforce the importance of these responsibilities and periodically evaluating whether assigned P Cards continue to be necessary.

These measures are intended to strengthen oversight of unissued and inactive P Cards while recognizing that certain employees may have a legitimate operational need to maintain a P Card for infrequent or emergency purchases.

No. 4 BOCC Response

The Purchasing Division recognizes the importance of ensuring that P Cards are properly safeguarded, accounted for, and assigned only to employees with a legitimate business need.

As an immediate corrective action, the Purchasing Division has implemented an additional control in coordination with Human Resources (HR). At the end of each month, HR provides Purchasing with a report identifying employees who have separated from County employment. Purchasing reviews this report against active P Card accounts and cancels any P Cards that remain active. This process provides an independent verification measure to reduce the risk of P Cards remaining active after an employee's separation. It supplements, rather than replaces, the existing requirement for Departments/Divisions to promptly notify Purchasing when an employee leaves County employment.

As part of the planned revisions to Purchasing Card Policy No. 00-07, the Purchasing Division will reinforce the existing responsibilities of Departments/Divisions Purchasing Card Administrators, including the requirement to maintain a current list of P Cards issued to

departmental employees and conduct an annual physical inventory. Departments/Divisions will be directed to verify the physical possession and status of assigned P Cards, reassess each P Cardholder's continued business need, and promptly notify Purchasing of P Cards that are missing, no longer needed, or require cancellation or replacement. Purchasing will process the necessary account changes upon notification.

The Purchasing Division will also implement mandatory biennial P Card refresher training addressing departmental accountability, annual physical inventory requirements, employee separations and transfers, procedures for reporting missing P Cards, and proper P Card safeguarding and endorsement in accordance with the P Card issuer's instructions.

While automatic cancellation based on a predetermined period of inactivity may provide an additional safeguard, certain employees maintain P Cards for legitimate operational purposes, including emergency purchases and infrequent travel, and may go extended periods without using them. The Purchasing Division believes that evaluating the continued need for assigned P Cards through the existing annual departmental review process provides a more practical approach to maintaining accountability while preserving the County's ability to respond to operational and emergency purchasing needs.

No. 7 BOCC Response

The Purchasing Division acknowledges the opportunities for improvement identified through the audit's transaction testing and will incorporate applicable recommendations into the planned comprehensive revision of Purchasing Card Policy No. 00-07 and associated training materials.

To strengthen compliance and documentation, the Purchasing Division will implement mandatory P Card refresher training every two years. Training will emphasize allowable and prohibited purchases, appropriate procurement methods, purchasing thresholds, documentation of the specific business or public purpose of each transaction, verification of receipt of goods and services, and applicable supporting documentation requirements. Training will also reinforce the importance of avoiding Florida sales tax on tax-exempt purchases and evaluating alternative payment methods when vendors impose credit card processing or convenience fees. Additionally, Purchasing will develop a standardized letter requesting a credit or refund of improperly charged Florida sales tax and make it available to County employees.

The Purchasing Division will reinforce the responsibilities of P Cardholders, P Cardholder Supervisors, and departmental P Card Reconcilers for ensuring that P Card transactions are

properly authorized, documented, and submitted in accordance with established procedures. Training materials will also be reviewed for consistency, including guidance regarding timely submission of supporting documentation.

Additional corrective actions will include strengthening the separation of duties by assigning responsibility for reconciling the County P Card Administrator's transactions to another departmental P Card Reconciler, with continued supervisory review and approval.

To strengthen P Cardholder accountability, the Purchasing Division has implemented a monthly verification process with Human Resources to identify separated employees and cancel any remaining active P Cards. Purchasing will also reinforce departmental responsibilities for conducting annual physical inventories, assessing continued P Cardholder needs, and promptly reporting P Cards requiring cancellation. Additionally, the revised policy will establish a 30-calendar-day cancellation timeframe for P Cards that remain uncollected after the P Cardholder has been notified that the P Card is available.

The Purchasing Division will review the audit's remaining recommendations in coordination with the Departments/Divisions responsible for applicable operational, accounting, budgetary, and fleet management functions. These actions, together with the planned policy revisions and recurring training, are intended to strengthen internal controls, improve transaction documentation, and promote consistent compliance while preserving the operational flexibility necessary for the County's P Card Program.

7(a) – Unallowable (Per Policy)

Regarding the fuel and oil purchases identified in the audit, the Purchasing Division notes that the transactions involved County-owned vehicles, including circumstances in which the County's fueling equipment was reportedly unavailable. While these transactions appear to reflect isolated operational circumstances, the Purchasing Division recognizes the importance of complying with established purchasing restrictions and ensuring that expenditures are adequately documented.

As part of the planned biennial refresher training, Purchasing will reinforce applicable restrictions on fuel and vehicle-related purchases, including the importance of following established procedures and maintaining appropriate supporting documentation. Any

determination regarding alternative fueling arrangements, vehicle logs, or fleet management procedures would be coordinated with the Departments/Divisions responsible for those operations.

7(b) – Unallowable (Per P Card Program Purpose)

The wireless communication expenditures identified in the audit primarily involve AT&T FirstNet, a nationwide broadband communications network developed specifically for first responders and the public safety community through a federal partnership with AT&T. The County utilizes this specialized service to support public safety and other operational communication needs.

The County also utilizes P Cards to pay other recurring operating expenses, including utilities and services obtained through existing contracts or other authorized purchasing arrangements. Such expenditures may be exempt from competitive procurement requirements or may have already satisfied applicable procurement requirements independently of the payment method selected. Accordingly, the recurring nature of an expense does not, by itself, establish that the expenditure is an unauthorized P Card purchase or that competitive procurement requirements have been circumvented.

These expenses are often incurred and paid by individual divisions from their respective departmental accounts. While purchase orders may be appropriate for certain recurring expenditures, requiring them for all such expenses would introduce additional administrative requirements without necessarily improving procurement compliance or financial oversight. The Purchasing Division believes Departments/Divisions should retain the flexibility to utilize P Cards as an authorized payment method when appropriate.

The Purchasing Division recognizes the importance of ensuring that recurring expenditures are made under appropriate procurement arrangements and that opportunities for competitive pricing are considered when applicable. The appropriate procurement method should be evaluated based on the nature of the goods or services, applicable exemptions, existing contractual arrangements, and anticipated purchasing requirements rather than solely on the frequency of payments or cumulative P Card expenditures.

As part of the planned biennial P Card refresher training, the Purchasing Division will reinforce the distinction between procurement methods and payment methods and emphasize that all expenditures must comply with Purchasing Policy No. 96-1, regardless of payment method.

7(c)(i) – Business or Public Purpose

The Purchasing Division acknowledges the importance of clearly documenting the business or public purpose of P Card expenditures. As part of the planned biennial P Card refresher training, the Division will reinforce the requirement for P Cardholders to identify the specific business purpose of each transaction, either on the receipt or within the accompanying supporting documentation.

Training will also emphasize the responsibilities of departmental P Card Reconcilers and P Cardholder Supervisors to review supporting documentation for completeness and ensure that the business purpose is adequately identified prior to approving P Card transactions. These efforts are intended to improve consistency in documentation and reinforce existing accountability requirements.

7(c)(ii) – Approval Verification

The Purchasing Division has provided the Finance Department with the applicable authorized signature records to assist in verifying P Card transaction approvals. Additionally, the voucher approval form has been updated to include printed names and approval dates. These actions address the documentation and approval verification concerns identified in the audit.

7(c)(iii) – Cardholder Signatures on Receipts

The Purchasing Division recognizes the importance of ensuring that P Card expenditures are properly reviewed and approved. The County's existing reconciliation process provides an established means of documenting P Cardholder accountability without requiring individual signatures on every receipt.

The reconciliation process requires the P Cardholder, departmental P Card Reconciler, and P Cardholder Supervisor to review and approve the voucher package, including the supporting documentation for each transaction. These approvals provide an established means of certifying the legitimacy and business purpose of the expenditures.

Additionally, the documentation supporting P Card transactions may consist of invoices, electronic receipts, or other records that do not necessarily require or accommodate an individual P Cardholder signature. Requiring a signature on each document would introduce an additional administrative step without necessarily providing greater assurance that goods or services were received or that the expenditure was appropriate.

As part of the planned biennial P Card refresher training, the Purchasing Division will reinforce P Cardholder and departmental responsibilities for providing complete supporting documentation, verifying receipt of goods and services as applicable, and ensuring that voucher packages are properly reviewed and approved in accordance with established procedures.

7(c)(iv) – Budget Sufficiency

The Purchasing Division recognizes the importance of ensuring that P Card expenditures are made within authorized budgetary limits and appropriately recorded in the County's accounting system.

The County's existing P Card reconciliation process includes controls to identify transactions that encounter insufficient funding (NSF) indicators during accounting. These transactions require additional review and resolution through the established procedures involving departmental P Card Reconcilers and the Office of Management and Budget (OMB) before they can be finalized.

The Purchasing Division recognizes the value of confirming budget availability prior to incurring expenditures. However, requiring separate documented budget verification and approval for every P Card transaction, including routine small purchases, would introduce additional administrative requirements that may not be proportionate to the risks identified. The P Card Program is intended to provide an efficient payment mechanism while maintaining appropriate departmental oversight and accountability.

The Purchasing Division will coordinate with OMB to review the circumstances surrounding the NSF indicators identified in the audit, evaluate the effectiveness of existing budgetary controls, and determine whether additional guidance or procedural improvements are warranted. Additionally, the Purchasing Division will seek OMB's input in developing the planned mandatory biennial P Card refresher training to reinforce departmental responsibilities for ensuring sufficient budget authority prior to making purchases. Any resulting changes will be developed with consideration for both effective financial oversight and the operational efficiency of the County's P Card Program.

7(c)(v) – Florida Sales Tax

The Purchasing Division recognizes the importance of ensuring that the County's sales tax exemption is properly applied to eligible purchases. As part of the planned biennial P Card

refresher training, Purchasing will reinforce the requirement for P Cardholders to provide the County's tax-exempt documentation to vendors and verify that Florida sales tax is not charged on eligible purchases.

Additionally, the Purchasing Division will develop a standardized letter requesting a credit or refund of improperly charged Florida sales tax and make it available to County employees for use when necessary. These measures are intended to promote consistent application of the County's tax-exempt status and assist Departments/Divisions in resolving sales tax charges.

7(c)(vi)(1) – Food and Beverage Purchases

The Purchasing Division recognizes the importance of ensuring that food and beverage expenditures comply with County Policy No. 04-6, which authorizes such expenditures for specified County functions and circumstances when they serve a public purpose and applicable approval requirements are satisfied.

While the policy provides for prior approval, it does not prescribe a specific method for obtaining or documenting that approval, nor does it expressly require written approval to be included with the P Card voucher package. Therefore, the absence of separate written approval documentation does not necessarily indicate that the required approval was not obtained.

As part of the planned biennial P Card refresher training, the Purchasing Division will review the allowable circumstances for food and beverage purchases under Policy No. 04-6, emphasize the importance of obtaining any required approvals prior to purchase, and reinforce the requirement to maintain appropriate supporting documentation.

7(c)(vi)(2) – Verification of Receipt of Goods and Services

The Purchasing Division recognizes the importance of verifying that goods and services purchased with County funds are received. The Division also notes that the timing of P Card transactions does not always coincide with the physical receipt of merchandise.

Many P Card purchases are made online, and vendors frequently charge the P Card when merchandise ships. Consequently, the transaction may appear on the P Card statement and require reconciliation before the merchandise has been delivered. In these circumstances, confirmation of physical receipt may not be available when the original voucher package is submitted.

The County's existing reconciliation process requires supporting documentation for P Card transactions and review and approval by the P Cardholder, departmental P Card Reconciler, and P Cardholder Supervisor. These controls provide accountability for the expenditures, while Departments/Divisions remain responsible for ensuring that goods and services purchased are ultimately received.

As part of the planned biennial P Card refresher training, the Purchasing Division will reinforce the importance of verifying receipt of goods and services, monitoring outstanding deliveries, and promptly addressing merchandise that is not received or does not conform to the purchase. Training will also clarify the distinction between documentation supporting a P Card charge and confirmation of subsequent delivery.

7(c)(vi)(3) – Additional Supporting Documentation

The Purchasing Division recognizes the importance of maintaining adequate supporting documentation to substantiate P Card expenditures. The documentation necessary to support a transaction may vary depending on the nature of the goods or services purchased. While an itemized invoice or receipt may be sufficient for many routine purchases, certain expenditures may warrant additional documentation to demonstrate the business purpose or services provided.

As part of the planned biennial P Card refresher training, the Purchasing Division will provide additional guidance and examples of appropriate supporting documentation for different types of expenditures, including travel, conferences, advertising, and other services. Training will also reinforce the responsibilities of P Cardholders, departmental P Card Reconcilers, and P Cardholder Supervisors to ensure that voucher packages contain sufficient documentation to substantiate the expenditures.

7(d) – Separation of Duties

The Purchasing Division acknowledges the importance of maintaining appropriate separation of duties within the P Card Program. The Division notes that the audit identified existing supervisory review and approval as a compensating control and did not identify any instances of fraud or misuse associated with the P Card Administrator's responsibilities.

To further strengthen internal controls, the Purchasing Division will assign responsibility for reconciling the County P Card Administrator's own transactions to another departmental P Card Reconciler. These transactions will continue to be subject to supervisory review and approval.

This additional separation of duties will enhance accountability while allowing the P Card Administrator to continue performing the administrative functions necessary for the effective operation of the County's P Card Program.

7(e) – Expenditure Classification

The Purchasing Division recognizes the importance of accurately classifying P Card expenditures within the County's accounting system. Responsibility for selecting appropriate expenditure account codes rests with the Departments/Divisions processing the transactions, with additional review provided through the departmental reconciliation and supervisory approval process.

The appropriateness of an expenditure classification must be determined based on the nature and purpose of the underlying purchase. Accordingly, individual coding determinations should be reviewed with the applicable Departments/Divisions and the Finance Department to ensure that any necessary corrections are appropriate.

As part of the planned biennial P Card refresher training, the Purchasing Division will reinforce the responsibilities of departmental P Card Reconcilers and P Cardholder Supervisors to review account coding for accuracy and ensure that supporting documentation adequately identifies the nature of each expenditure.

7(f) – Compliance with Procurement Requirements

The Purchasing Division recognizes the importance of ensuring that P Card purchases comply with established procurement requirements. In evaluating compliance, however, it is important to distinguish between the method of procurement and the method of payment.

As previously addressed in Finding No. 2, the P Card is a method of payment rather than a method of procurement. Purchases paid through the P Card Program may be made pursuant to existing County contracts, cooperative purchasing agreements, applicable procurement exemptions, or other authorized purchasing arrangements. Accordingly, compliance with Purchasing Policy No. 96-1 must be evaluated based on the underlying procurement rather than the method used to process payment.

While the audit identifies transactions paid through the P Card Program, the use of a P Card rather than a purchase order does not, by itself, establish that applicable competitive procurement requirements were not followed or that the County failed to obtain appropriate pricing. Evaluating these transactions in the context of their underlying procurement arrangements is necessary to determine whether any additional purchasing action or corrective measures are warranted.

As part of the planned biennial P Card refresher training, the Purchasing Division will reinforce the distinction between procurement methods and payment methods and emphasize that all purchases must comply with Purchasing Policy No. 96-1, regardless of the method of payment.

7(g) – Timely Reconciliation

The Purchasing Division acknowledges the importance of timely submission and processing of P Card reconciliation documentation. Established deadlines and procedures are in place to ensure that P Card transactions are reconciled and supporting documentation is submitted in a timely manner.

The County previously utilized a process whereby P Cards could be suspended when P Cardholders failed to submit required reconciliation documentation within established timeframes. However, this process has not been consistently implemented following staffing changes within the Finance Department.

The Purchasing Division will coordinate with the Finance Department to reestablish a consistent process for identifying delinquent reconciliations and notifying Purchasing when P Card suspension is warranted in accordance with the existing P Card Policy.

Additionally, the planned biennial P Card refresher training will reinforce reconciliation deadlines, departmental responsibilities, and the potential suspension of P Card privileges for failure to comply with established requirements.

7(h) – Single-Purchase Limit

The Purchasing Division recognizes the importance of establishing appropriate P Card spending limits to maintain effective internal controls. While $3,500 represents the County's small-purchase threshold for commodities, the P Card serves as a method of payment and may appropriately be used for expenditures procured through other authorized methods.

The County's standard single-purchase limit is $3,500. Higher limits are authorized on a case-by-case basis based on demonstrated operational needs and the responsibilities of the P Cardholder, primarily for department and division directors. Of the County's 502 active P Cards, only 44 have single-purchase limits exceeding $3,500.

Maintaining the ability to authorize higher limits when justified allows the County to accommodate legitimate operational needs while avoiding additional administrative processing for transactions that are otherwise authorized and appropriate. Higher P Card limits do not exempt P Cardholders from complying with Purchasing Policy No. 96-1, including applicable competitive procurement requirements.

The Purchasing Division will continue to evaluate requests for higher limits based on operational necessity and maintain the existing process for temporary increases when appropriate. The planned biennial P Card refresher training will reinforce the distinction between purchasing authority and payment limits and emphasize that all expenditures must comply with applicable procurement requirements regardless of the P Cardholder's authorized limit.

7(i) – Split Purchasing

The Purchasing Division recognizes the importance of preventing split purchasing and ensuring compliance with established procurement thresholds. The Division notes that the audit did not identify any instances of split purchasing among the transactions reviewed.

While P Cards with authorized single-purchase limits exceeding $3,500 provide additional payment flexibility, these higher limits do not constitute split purchasing or exempt P Cardholders from complying with applicable procurement requirements. Higher limits are approved based on demonstrated operational needs and remain subject to Purchasing Policy No. 96-1.

As addressed in Finding No. 7(h), the Purchasing Division will continue to evaluate higher single-purchase limits on a case-by-case basis and maintain existing approval procedures for temporary increases. The planned biennial P Card refresher training will reinforce the prohibition against split purchasing and the requirement to comply with Purchasing Policy No. 96-1 regardless of the authorized P Card limit.

7(j) – Credit Card Processing Fees

The Purchasing Division recognizes the importance of minimizing unnecessary credit card processing fees when making purchases on behalf of the County.

When vendors assess additional fees for payment by credit card, Departments/Divisions should consider alternative payment methods, including ACH or check, when available and practical. The Purchasing Division acknowledges that processing fees may exceed the financial benefit of the County's P Card rebate and should be considered when determining the most appropriate payment method.

As part of the planned biennial P Card refresher training, the Purchasing Division will provide guidance on identifying credit card processing fees and encourage P Cardholders to utilize alternative payment methods when doing so would avoid unnecessary costs to the County.

7(k) – P Card Deactivation and Inactivity

The Purchasing Division recognizes the importance of promptly deactivating P Cards assigned to employees who are no longer employed by the County.

To strengthen existing controls, the Purchasing Division has implemented a monthly review of employee separation information provided by Human Resources. This information is compared against the active P Cardholder listing to identify and cancel P Cards associated with employees who have separated from County employment. This additional review supplements the existing requirement for Departments/Divisions to promptly notify Purchasing of employee separations and changes in P Cardholder status.

The Purchasing Division will also reinforce the responsibility of departmental P Card Administrators to conduct an annual physical inventory of assigned P Cards, verify that P Cards remain in the possession of authorized employees, and evaluate whether continued P Card access is necessary.

While automatic deactivation based on periods of inactivity may provide an additional safeguard, some P Cards are maintained for legitimate infrequent uses, including emergency response and occasional travel. Evaluating the continued operational need for these P Cards through the departmental review process provides an alternative means of maintaining accountability while preserving necessary purchasing flexibility.

These responsibilities will be reinforced through the planned biennial P Card refresher training.

7(l) – New P Card Issuance

The Purchasing Division appreciates the auditors' acknowledgment that established procedures for issuing new P Cards were followed. The Division will continue to require that employees complete initial P Card training and execute the required P Card Agreement before receiving their P Cards.

As part of the planned revisions to P Card Policy No. 00-07, the Purchasing Division will establish mandatory biennial refresher training for P Cardholders to reinforce program requirements, purchasing procedures, documentation standards, and P Cardholder responsibilities.

Additionally, the Purchasing Division will implement a procedure to cancel P Cards that remain uncollected 30 calendar days after the applicant has been notified that the P Card is available for pickup. This will reduce the number of active, unissued P Cards maintained in the Purchasing Division's custody.