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**Procurement Card Program  
Audit**

December 11, 2015



**City of Fort Worth  
Department of Internal Audit**

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Fort Worth, Texas 76102

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**The Procurement Card Program Audit was conducted as part of the Department of Internal Audit's Fiscal Year 2015 Annual Audit Plan.**

### **Audit Objectives**

To determine whether existing internal controls are effective and adequate to govern procurement card use

### **Audit Scope**

Our audit covered the period of February 1, 2013 through January 31, 2015.

### **Opportunities for Improvement**

- Improved accountability for transaction approvals
- Improved monitoring of transactions
- Revised and consolidated policies to provide better guidance
- More effective merchant blocking
  - Documentation to support authorization of credit limit exceptions

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## **Executive Summary**

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As a part of our FY2015 Annual Audit Plan, the Department of Internal Audit conducted a procurement card (p-card) program audit. Our audit results indicate that departmental approval is required prior to the issuance of p-cards to City employees. However, existing internal controls require improvement to properly manage and minimize risks associated with procurement card use.

Internal Audit identified five (5) separate documents providing guidance over City of Fort Worth p-card purchases (Administrative Regulation C-9; Administrative Regulation C-10; Financial Directive 15; Payment of Miscellaneous Expenses Memo to Department Directors; and the P-Card Training Manual). We concluded that these five documents were inconsistent, vague, and/or outdated. In addition, existing policies and procedures were not enforced. For example, although training is required of each p-card holder, we found that 16% (approximately 95 of 594) had not attended the required p-card training class.

We identified violations to City policies that are designed to govern p-card purchases. Those violations included payment of sales taxes, and purchases from vendors with existing purchase orders. During the two-year audit period, \$30,244 was spent with one vendor for which a City purchase order existed. Such procurements via p-card (versus the purchase order process) could result in the City paying more than negotiated prices. Alternatively, p-card purchases from some vendors exceeded the amount that would require a negotiated contract. For example, over the two-year audit period, \$51,349 worth of products were purchased from one specific vendor without an annual agreement. In many cases, a subordinate of the purchaser, an administrative staff member, or the purchaser themselves approve p-card transactions.

We also identified computer purchases that were not approved by the Information Technology Solutions Department (ITS). One Apple computer could not be located by the procuring department, upon Internal Audit's request. During our audit, the department exhausted efforts to locate the computer. However, the computer had not been located as of the end of audit fieldwork. We also identified charges for legal services that were not approved by the City Attorney's Office as required by City Code.

City of Fort Worth (CFW) management has taken measures to restrict the use of p-cards at specific types of merchants. However, current software configurations, preventing such purchases, are complex and did not appear to be well understood by appropriate City staff or the City's assigned p-card representatives.

Our audit results indicated that terminated employee access to the CFW's p-card management software was not deactivated, along with employees who were no longer in positions that required such access. Additionally, the interface process used to record p-card expenditures into the City's general ledger was delayed twice, by more than two months, in the last two years.

These findings are discussed in more detail within the [Detailed Audit Findings](#) section of this report.

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## Background

The City provides p-cards to approximately 600 employees to provide an alternative to traditional purchasing processes, including the traditional use of petty cash for small purchases. The average annual spending for the City is approximately \$12 million per year. P-card expenditures for the two-year audit period, by department are listed below.

<b>Procurement Card Cardholders &amp; Purchases by Department</b>			
Transaction Period: February 1, 2013 to January 31, 2015			
<b>Department</b>	<b>Transaction Count</b>	<b>Transaction Total</b>	<b>Cardholder Count (1)</b>
Parks & Community Services Dept	12,254	\$3,211,499	124
Police Department	8,565	\$2,598,975	124
Water Department	8,492	\$3,432,993	55
Transportation & Pub Works Dept	7,581	\$1,802,754	23
Fire Department	3,510	\$1,513,935	36
City Manager's Office	3,091	\$541,234	27
Library Services Department	3,043	\$592,532	37
Public Events Department	2,303	\$553,626	28
Code Compliance Department	1,960	\$368,128	14
Aviation Department	1,139	\$232,461	6
IT Solutions Department	1,006	\$261,025	11
Planning & Development Department	812	\$170,441	15
Equipment Services Department	791	\$149,399	55
Housing & Economic Development	749	\$208,172	5
Municipal Court Department	534	\$100,797	8
Human Resources Department	504	\$112,097	6
Finance Department	492	\$105,743	10
City Attorney's Office	360	\$80,143	4
City Secretary's Office	194	\$33,876	5
Internal Audit Department	132	\$42,583	1
<b>Subtotal of standard transactions</b>	<b>57,512</b>	<b>\$16,112,413</b>	<b>594</b>
<b>Large dollar vendor transactions (2)</b>	<b>355</b>	<b>\$8,531,937</b>	<b>4</b>
<b>Total</b>	<b>57,867</b>	<b>\$24,644,350</b>	<b>598</b>

Note: (1) Cardholder count as of April 1, 2015.  
 (2) The City pays AT&T, Verizon, and certain specific annual agreement vendors using cards that are limited to the specific vendor for large dollar transactions.

Source: PaymentNet transaction and user account data

### Card Services Contract

In 2007, the City initiated a contract with JPMorgan Chase for commercial p-card services. As a part of that contract, which has been amended and extended through 2021, JPMorgan Chase provides the

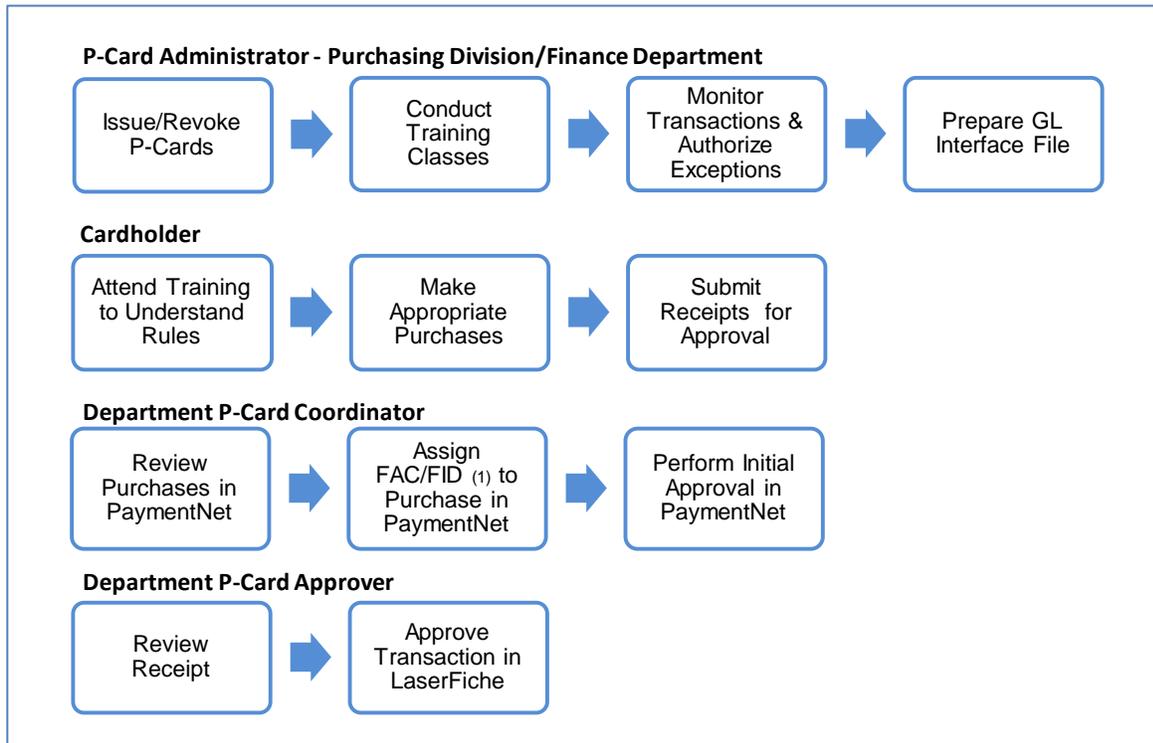


PaymentNet online software that is used to manage the p-card program. Over 190 other government entities utilize the City’s contract under a mutually beneficial cooperative purchasing agreement. In FY2013, the City received a contract bonus of \$300,000 that is subject to partial recapture if purchases for all entities decline below the required annual threshold. The City also receives an annual rebate. For contract year 2014, the annual rebate was approximately 1.2 percent of the CFW’s total purchases, or \$145,049.

**Program Administration**

The Purchasing Division of the Financial Management Services Department (FMS) manages the p-card program and coordinates card controls with all City departments. The Purchasing Division has one P-Card Administrator (Administrative Assistant) who is responsible for issuing and revoking cards, providing training, reviewing transactions, working with department personnel to resolve inappropriate purchases and/or insufficient documentation, and preparing card transaction files for interfacing into the general ledger. User department personnel are responsible for providing receipts, reviewing and approving transactions, and providing general ledger posting information.

**P-Card Roles**



(1) Fund-Account-Center/Funding Identifier

**P-Card Governance**

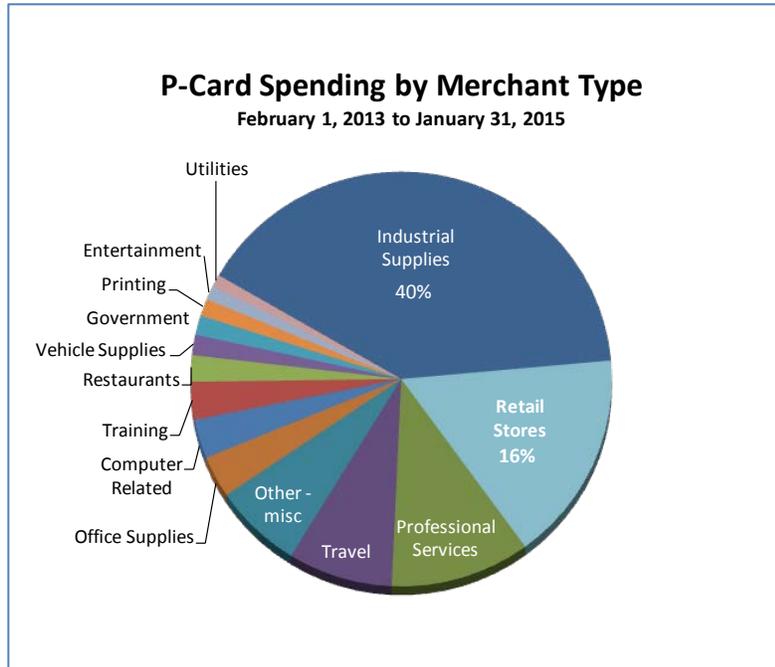
P-card use is governed by Financial Directive (FD) 15, *Purchasing* - issued in June 2012; Administrative Regulation C-9, *Procurement of Goods and Services* - issued in March 2009; and Administrative Regulation C-10, *Travel Policy* - issued in April 2001. Other management directives (i.e., Memo to Department Directors re: Payment of Miscellaneous Expenses Related to Departmental Planning Meetings and the P-Card Training Manual dated September 26, 2013) also provide guidance.



Cardholders are required to attend p-card training and pass a test to ensure that they understand the rules prior to receiving a new card. A refresher-training course is required every two years prior to card renewal.

### Purchase Types

The City is comprised of an expansive list of departments and job responsibilities that vary quite extensively, from police to water to community service. As such, City purchases are equally as varied. The chart below represents the various types of p-card purchases made by the City during the audit period.



Source: PaymentNet transaction data

Industrial Supplies vendors include, but are not limited to, Grainger and MSC Industrial Supplies  
Retail Stores vendors include, but are not limited to, Lowes, Home Depot, and Walmart



## Objectives

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The objective of this audit was to determine whether existing internal controls are effective and adequate to govern procurement card use.

## Scope

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The scope of the procurement card program audit was from February 1, 2013 to January 31, 2015.

## Methodology

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To achieve the audit objectives, the Department of Internal Audit performed the following:

- interviewed Purchasing Division and p-card vendor staff responsible for the procurement card program;
- reviewed policies and procedures that govern procurement card use;
- reviewed the appropriateness of p-card transaction approvers;
- verified attendance of required cardholder training classes;
- analyzed purchase and approval processes for transactions;
- reviewed the configuration of merchant type and transaction limit controls;
- reviewed purchase transactions for compliance with policies;
- inventoried a sample of large value purchases to verify the existence of items purchased;
- reviewed general ledger postings to verify that transactions were posted completely and accurately; and,
- reviewed the rebate transaction to verify the accuracy and timeliness of payment.

We conducted this audit in accordance with generally accepted government auditing standards, except for peer review<sup>1</sup>. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

<sup>1</sup> Government auditing standards require audit organizations to undergo an external peer review every three years. A peer review is planned in 2017 for the three-year period ending December 31, 2016.



## Audit Results

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Purchasing Division personnel make a significant effort to review p-card transactions and monitor cardholder activity. However, existing controls (not confined to the Purchasing Division) are not adequate to prevent, detect, or ensure correction of inappropriate transactions. The following instances are examples of what could result when existing controls are inadequate.

### **P-Card Rebate**

The annual JPMorgan Chase vendor rebate was accurately calculated, based on the methodology prescribed in the Chase contract. The rebate was also paid by the due date. However, the \$145,040 rebate was not recorded in the general ledger until January 2015, approximately two months after the rebate was received.

### **Transaction Approval Process**

Departments designate a specific person(s) to approve or disapprove p-card transactions for a specific cardholder. While the authorized approver is typically an employee in the cardholder's department, we identified transaction approvers who did not have sufficient authority to challenge purchases. For example, approvers included the cardholder's subordinates. In 22 cases, cardholders were assigned to approve his or her own transactions.

During the course of this audit, p-card transaction approvals were made manually, onto paper forms. However, in January 2015 (and subsequent to our audit scope), the City began requiring p-card transaction approvals within Laserfiche. Good business practice is to utilize available systematic controls as opposed to manual controls. While Laserfiche provides the City with an acceptable method for on-line submission and electronic storage of documents supporting p-card transactions, a more ideal approval system is within PaymentNet. The CFW has chosen not to utilize this functionality.

### **Policies and Procedures**

Written policies and procedures governing p-card use were inconsistent with each other, as well as with current practice. For example, Financial Directive (FD) 15, *Purchasing*, does not prohibit the payment of avoidable sales taxes. However, Administrative Regulation C-9, *Procurement of Goods & Services* explicitly prohibits the payment of avoidable taxes. In reference to inconsistency with current practice, Administrative Regulation C-9 states that inventory items should not be purchased with a p-card. However, inventory accounts were charged \$1.2 million for p-card purchases during the audit period. Also, approximately 16 percent of cardholders have not attended the required p-card training course.

### **Policy Violations**

Violations of policies or good business practice were identified. We identified purchases of non-business related food, payment of sales taxes, and other policy violations. Violations included purchases by department personnel after the cardholder's termination date, as well as cardholders with system access after termination of employment. Violations of policy also included the failure to consistently document that a search was conducted to ensure that grant purchases were not made with vendors on the debarred vendor listing. It should be noted that this noncompliance is limited to noncompliance with City policy only, as approximately 87% of grant-related p-card purchases did not include the required note. A physical document evidencing the City's actual search for debarred vendors is required as verification of compliance with federal regulations. Internal Audit also identified p-card purchases that should have been procured via the standard purchasing process.



Food purchases for non-business purposes included a retirement party and routine departmental meetings. Receipts for many food purchases did not include adequate supporting documentation to verify that the purchases were appropriate. As a result, it was not possible to determine the amount of inappropriate food purchased. [Exhibit I](#) of this report summarizes food purchases made via p-card from February 2013 through January 2015.

### PaymentNet Software Controls

PaymentNet software, provided by JPMorgan Chase, can be configured to block purchases from merchants that provide goods and/or services that are generally inappropriate (e.g., gambling). The system is currently configured to *permit purchases only from* authorized merchant types. However, such configuration is more complex and difficult to validate than blocking specific merchant types.

The Department of Internal Audit concluded that system access rights were not removed after termination of one full-time employee and one contracted employee. At the time of the audit, the P-Card Administrator relied on user departments to inform her of employee terminations and/or transfers of employment. Once notified of this issue by Internal Audit, the P-Card Administrator began receiving a listing of terminated employees from the Human Resources Department. P-cards were then cancelled as applicable.

The City has taken advantage of preventive, system-enforced credit limits to minimize excessive p-card spending. For example, transactional spending limits are generally set at \$3,000, monthly credit limits at \$10,000, cash advances are restricted, etc. However, approval could not be substantiated for many of the cardholders whose limits exceeded standard limits.

### Sales Taxes Paid

Purchases that included avoidable sales taxes were identified. In some cases, the incorrectly paid taxes were refunded or repaid by the purchaser. However, as noted in the following example (Example 1), sales taxes paid by the City of Fort Worth were sometimes not refunded or repaid. Example 2 provides an example of documentation that lacks sufficient detail to verify whether tax was paid.

Example 1: Tax Paid

SOLD TO ACCOUNT: 870414661 CITY OF FORT WORTH 1000 THROCKMORTON ST FORT WORTH TX 76102-6311		PURCHASE ORDER NUMBER: CC DEPARTMENT NUMBER:		DELIVERY DATE AND TIME: 04/08/2014 13:32 EMPLOYEE: XJXH025 1 OF 1		
CALLER: VANGE PUEBLA TELEPHONE NUMBER:		REQUISITIONER:		SALES ORDER NUMBER: 1205764909 DELIVERY: 6256696976		
PROJECT/JOB NUMBER:		BRANCH ADDRESS: 300 W VICKERY BLVD FORT WORTH TX 76104-1201 817-840-9501		CHECK NUMBER: [blank] CHECK AMOUNT: [blank] CASH REC'D/PAID: [blank] TRANS TYPE: CB		
CITY OF FORT WORTH 1000 THROCKMORTON ST FORT WORTH TX 76102-6311		SPECIAL INSTRUCTIONS: keepestock customer		INVOICE WILL FOLLOW SALES TERMS AND CONDITIONS ON REVERSE SIDE <b>THANK YOU FOR YOUR ORDER</b>		
ATTENTION:		CARRIER NAME: NONE		# OF BOXES: [blank] FREIGHT TERMS: PPD DATE SHIPPED/PICKED UP: [blank]		
ITEM DESCRIPTION	ITEM NUMBER	SHIP QTY	BACKORDER MESSAGE	TAX	UNIT PRICE	TOTAL
Ear Plugs, 32dB, Corded, Univ, PK100	6XF60	5		T	29.20	146.00
Adhesive Spray, 16.75 Oz, Clear	3MA23	5	WARNING HAZARDOUS MATERIAL DO NOT SHIP AIR. REFER TO HAZARDOUS MATERIAL WARNING SHEET DO NOT INCLUDE MSDS WITH ORDER		13.59	67.95
Staples, T50, 3/8x1/2 In L, PK 1250	SKPV5	48		T	5.13	246.24
THIS ORDER CONTAINING HAZMAT ITEMS HAS BEEN PROPERLY PREPARED BY: _____						

**GRAINGER**  
I certify that I am purchasing the material(s) as "materials of mine" as defined in the Hazardous Materials Regulations Title 49 of the Code of Federal Regulations. I intend to use the material(s) in direct support of my/our/our business (which is not transportation) and do not intend to resell the material, or transport them to a vehicle other than my own.

Freight 0.00  
Tax 37.97  
Total 496.16

RECEIVED APR 11 2014

Example 2: Insufficient detail

6949  
Domino's Pizza  
(817)492-4545

5/8/2014 2:54 PM  
Order # Server 3415

Delivery  
FORT WORTH CITY  
5701 SHELTON ST # EASTERN HILLS H  
IN LIBRARY  
BRUSH NAPKINS  
CUPS  
PEPPER AND PARM  
(817)392-5151

Mastercard  
CREDIT CARD # XXXXXXXXXXXX  
REFERENCE  
APPROVAL CODE 009095

Amount \$149.23  
Tip 20.00  
Total 169.23

Source: Financial Management Services Department



### Supporting Documentation and Asset Verification

Purchases without adequate supporting documentation were identified. For example, the Department of Internal Audit observed illegible receipts, as well as receipts that were not itemized (as noted in the aforementioned example). Limited testing was performed to verify the existence of specific items purchased via CFW p-cards. In one instance, we were unable to verify the existence of an Apple computer that the department purchased in June 2014 for \$1,899.

### Gift Cards

P-cards were used to purchase gift cards valued at \$12,830. While gift card purchases may be appropriate and necessary (e.g., purchased for back-to-school programs, employee incentive programs, and other purposes), gift cards are easily converted to cash. Supervisory approval and routine monitoring of gift card transactions is, therefore, warranted. It should be noted that the gift cards mentioned within this report are *not* in reference to the donated gift cards distributed to citizens of Fort Worth by the Fort Worth Police Department.

Department	Total
Parks & Comm Serv Dept	\$7,115
Transportation & Pub Works Dept	\$3,000
Library Services Department	\$1,400
Water Department	\$600
Planning & Development Dept	\$400
Neighborhood Services Dept	\$250
Police Department	\$65
<b>Total</b>	<b>\$12,830</b>

Period: Between February 2013 and January 2015

Source: PaymentNet transaction data

### Purchases at Non-City Facilities

The City has fueling stations located throughout the city for the fueling of City vehicles. However, we identified “outside” fuel purchases totaling \$17,360. Approximately \$5,600 of those purchases were made with fuel vendors located within the Fort Worth city limits. While location and/or time constraints may warrant the use of “outside” fuel purchases, utilizing p-cards to purchase fuel at non-City fueling stations could be more costly. Furthermore, the utilization of City fueling stations would enhance the accuracy of fleet management system records.

We also identified p-card charges for car washes (totaling \$3,363) at non-City facilities. Approximately 99% of those p-card charges were for vehicles within one City department. As with fueling stations, the City has car wash facilities that are available to and used by City departments.

### Perception of Purchases

Identifying inappropriate charges for an organization with functions as varied as the City of Fort Worth is challenging. For example, liquor store purchases are inappropriate in most cases. However, the Police Department conducts DUI training that requires alcohol consumption. While purchasing less expensive liquor might be an option, the purchase of liquor for DUI training could be considered defensible. We confirmed that the purchase of alcoholic beverages for DUI training is common at other municipalities. Another example is the purchase of eyelash extension materials. Upon audit inquiry, the procuring department indicated that the eyelash extension materials were purchased for a Community Services Block Grant that is intended to counter poverty and provide resources that move individuals and families to self-sufficiency.



## Overall Evaluation

High	Medium	Low
<a href="#">Inappropriate p-card purchases</a>		
<a href="#">P-cards used after employee termination</a>		
<a href="#">Inappropriate system access roles</a>		
<a href="#">Undocumented authorization for card limits exceeding the standard control limits</a>		
<a href="#">Inadequate controls within the approval process for purchases</a>		
<a href="#">MCC restrictions not effectively configured</a>		
<a href="#">Lack of consistent and sufficient policy guidance</a>		
	<a href="#">Delayed p-card postings to General Ledger</a>	
	<a href="#">Lack of adequate monitoring process for p-card related rebates</a>	
	<a href="#">Failure to exercise good judgment for p-card purchases</a>	



## Detailed Audit Findings

### **1. City p-cards were used for purchases that were prohibited by policy and/or were deemed inappropriate.**

Good business practice requires that internal controls be established to govern procurement card programs. Such controls should include spending limits, purchase restrictions, adequate and current written policies and procedures, as well as cardholder training. The existence of such controls helps decrease the risk of inappropriate purchases.

During this audit, the Department of Internal Audit concluded that spending limits and purchase restrictions existed. However, we identified purchases that violated existing policy and/or were considered inappropriate.

**Food:** A 2013 interoffice memorandum from the then-Interim FMS Director (dated September 26, 2013) provides guidance related to meal and refreshment purchases. Specifically prohibited are meals or refreshments for routine staff meetings, birthday, retirement, or going away parties and routine employee meals. However, we identified food and incidental items purchased for a retirement party. Upon notification of this issue by Internal Audit, the City was reimbursed in the full amount of the retirement party, which totaled \$3,687. Since neither the Administrative Regulations nor the City's Financial Directives prohibit food purchased for employee meetings, employees may not be aware of the 2013 memorandum. As a result, employees may not be aware that they have violated City policy.

**Legal Services:** Part 1, Chapter VI, Section 3 of the City Code requires that, except in case of emergency, the use of outside legal counsel be approved by the City Council. Administrative Regulation C-9, *Purchasing*, requires approval of outside counsel by the City Attorney and the Financial Management Services Director. We identified purchases of outside legal services totaling \$3,450, none of which evidenced City Attorney, City Council, or Financial Management Services Director approval. Legal services obtained without the knowledge of the City Attorney could result in a conflict of interest and/or the use of less economical services.

**Sales Tax:** P-card transactions with significant amounts of sales taxes paid were identified that could have been avoided using the City's sales tax exemption. For example, we identified a purchase with \$78 of sales taxes paid for a single purchase. The P-Card Administrator identified that sales taxes were paid. However, as of the end of audit fieldwork, the City had not received a refund or repayment.

Some cardholders fail to ensure that sales taxes are not charged and reviewers do not always identify sales taxes paid. As a result, the City pays avoidable sales taxes, which results in the expenditure of funds that could be used for other purposes. The Department of Internal Audit is aware that there may be instances where the effort to have sales taxes removed outweigh the benefit(s) of the CFW paying the sales taxes, specifically for small purchase amounts. It is, therefore, pertinent that each cardholder be familiar with City policy and make every effort to have sales taxes removed at time of purchase.

While Financial Directive (FD) 15 *Purchasing* does not include a prohibition on paying sales taxes on p-card purchases, Administrative Regulation C-9 states that purchasing card transactions should not include sales taxes. Also, the City's sales tax exemption certificate is available online.

**Non-Use of Executed Purchase Agreements:** Administrative Regulation C-9, *Purchasing*, requires that significant purchases be routed through the Purchasing Division and be competitively bid. Once a contract is executed, the City is obligated to purchase from the contracted vendor. The required method for



purchasing goods or services from contracted vendors is through purchase orders, unless there is a written agreement to honor p-cards with the same contracted terms.

During our audit, we identified purchases that, in aggregate, violated purchasing protocols.

- Cardholders used their City p-cards to make purchases (totaling \$2 million) from 95 vendors with open purchase orders. This may have occurred due to the purchasing ease of using a p-card versus going through the purchase order process. Cardholders could have also been unaware of an existing vendor agreement, although vendor agreement information is available online. As a result, the City could be paying higher, non-contracted prices.
- Cardholders used their City p-cards to purchase goods or services from vendors when a contract existed for those same goods and/or services, but with another vendor. This practice may violate purchase agreements, subjecting the City to legal ramifications and possibly resulting in the City paying a higher than contracted price for the same goods or services.
- We identified 63 vendors with an aggregate spend of more than \$10,000 over a two-year period, but with no executed agreement/purchase order. For example, one department spent an aggregate of \$51,349 with a general/hardware store that had no contract with the CFW. This particular store, which is in a neighboring city, offers livestock feeds, pet food and supplies, landscaping tools, etc. In another instance, hay purchases totaling \$17,750 were made with a non-contracted vendor. These procurements could have occurred because individual p-card holders were not aware of the total amount cumulative spent with one particular vendor. By not negotiating a contract with a vendor, the City is likely to spend more money than a competitively priced contract would afford. The CFW could also be non-compliant with State competitive bidding requirements.

***Fuel:*** The City does not have a documented policy regarding the fueling of vehicles used to conduct City business. According to the Equipment Services Division, the expectation is that City vehicles will be re-fueled at City fueling stations located throughout the City. When such re-fueling is not feasible, fuel placed in City vehicles should be charged on the City's fuel card or via mileage reimbursement. We identified \$17,360 in p-card purchases made to fuel merchants, approximately \$5,600 of which was made within the Fort Worth city limits.

Inadequate guidance regarding fueling of automobiles while on City business, could result in employees making purchases that are not appropriate and/or likely not the most cost effective means.

***IT Equipment:*** Non-IT personnel used p-cards to purchase approximately \$490,000 of IT-related equipment such as laptops, desktop computer monitors, servers, printers, external hard drives, software, data storage and recovery services. The City does not require ITS Department approval of computer and other IT-related equipment purchases. However, requiring that IT purchases be approved by the ITS Department helps ensure that procured IT assets are properly inventoried and that employee purchases are limited to those that are appropriate and/or do not place the City's networked assets at risk. Additionally, IT assets purchased via p-card could result in the City not taking advantage of lower prices that have been negotiated through purchase agreements.

When verifying the existence of IT assets, the Department of Internal Audit determined that an Apple computer (purchased for \$1,899) could not be located. Upon notification by Internal Audit, the user department contacted the purchaser, which was a former employee. Internal Audit was informed that the former employee indicated that the computer was not in his/her possession. Attempts to locate the computer were unsuccessful as of the end of our audit fieldwork.



**Recommendation 1A:** *The Chief Financial Officer should ensure that the City's p-card policy and training materials are updated to provide specific and explicit guidance regarding allowable and inappropriate purchases. P-card policies should include a reference to the City's Annual Agreements Report that is publicized on the internet by the Purchasing Division.*

**Auditee's Response:** Concur. The Department of Finance / Purchasing Division has ensured that the training material for the live class is up to date and has included references to the City's Annual Agreement report with instructions not to use P-cards for agreement items unless the agreements have been approved for P-card use. The Department is currently working with the Information Technology Services Department to develop an online P-Card class, which is anticipated to be available December 2016 based upon the schedule provided by IT. The P-Card Policies are being updated, reference to the Annual Agreement report will be added, and the P-Card Policies will be incorporated in the Financial Management Policy Statements (FMPS) for approval in FY2016.

**Target Implementation Date:** December 31, 2016

**Responsibility:** Purchasing Manager and Chief Financial Officer

**Recommendation 1B:** *The Chief Financial Officer should reiterate the need for purchasers, reviewers, and transaction approvers to make a more diligent effort to ensure that purchases comply with policies and procedures and administer defined consequences when necessary.*

**Auditee's Response:** Concur. The Chief Financial Officer will discuss the need for more diligence around Procurement Card management to department heads, ACMs and the City Manager. The Purchasing Division will communicate this need to fiscal coordinators, P-card coordinators, and P-card users. Additionally, the Purchasing Division will develop a document that details the requirements of policies and procedures (after the implementation of the new policy currently being developed) and use various communication tools to communicate this with all P-Card users in the City. Noncompliance will result in revocation of P-Card privileges.

**Target Implementation Date:** February 1, 2016

**Responsibility:** Purchasing Manager and Chief Financial Officer

**Recommendation 1C:** *The Chief Financial Officer, in conjunction with the Chief Technology Officer, should consider requiring all IT equipment be purchased via the ITS purchasing group, so that the required processes for tagging, inventorying, and security mechanisms such as anti-virus software, firewalls, etc. can be implemented.*

**Auditee's Response:** Concur. Purchasing staff will work with ITS to develop policies and procedures to implement the requirement that all IT equipment be purchased through IT and Purchasing. Purchasing will communicate this requirement and train City employees on this new policy and procedure.

**Target Implementation Date:** March 30, 2016

**Responsibility:** Purchasing Manager, Chief Financial Officer, and Chief Technology Officer

**Recommendation 1D:** *The Chief Financial Officer should require that reports be periodically generated to identify p-card payments made to vendors that have a current contract with the CFW, as well as vendors that do not have a current contract with the CFW, to ensure compliance with competitive bidding requirements.*



**Auditee's Response:** Concur. When auditing reports, the P-Card Administrator checks the Annual Agreement list (sent weekly) to make sure cardholders are not using their P-Cards with these vendors, except for those who accept the P-card as payment. The P-Card Administrator has created a quarterly report to identify spend which is occurring in excess of \$3,000 so that annual agreements with these vendors can be established.

**Target Implementation Date:** Complete.

**Responsibility:** P-Card Administrator and Purchasing Manager

## 2. P-cards were used after the cardholder termination date.

Administrative Regulation C-9, *Procurement of Goods and Services*, requires departmental card coordinators to ensure that p-cards are canceled upon the cardholder's termination of employment with the City of Fort Worth.

During the audit period, there were four (4) p-cards with a total of nine (9) p-card transactions initiated after the assigned cardholders' employment termination dates. The purchases were for industrial supplies, travel, and meals. Upon our review of documentation supporting those purchases, Internal Audit concluded that the p-card purchases seemed appropriate. The p-card purchases, therefore, appear to have been made by another employee within the procuring department.

The Department of Internal Audit identified three control weaknesses that could have contributed to p-card use after the cardholders' termination dates.

- The City's Out-Processing form does not include a requirement to retain the employee's p-card and notify the P-Card Administrator that the employee has terminated employment.
- The P-Card Administrator was not notified within 48 hours of employee terminations, and p-cards were not returned, as required by Administrative Regulation C-9.
- The Finance Department's P-Card Administrator did not receive a weekly listing of terminated employees from the Human Resources Department.

P-cards retained by terminated employees or used by other department personnel after the cardholder terminates employment subjects the City to a heightened risk of inappropriate purchases and potential loss of funds due to unauthorized and inappropriate purchases.

**Recommendation 2A:** *The Chief Financial Officer, in conjunction with the Human Resources Director, should ensure that the P-Card Administrator continues to receive weekly listings of terminated employees.*

**Auditee's Response:** Concur. The coordination between the Department of Human Resources and the Department of Finance is necessary to ensure the timely inactivation of terminated employees.

**Target Implementation Date:** Completed.

**Responsibility:** P-Card Administrator and Purchasing Manager



**Recommendation 2B:** *The Human Resources Director should require that the standard Out-Processing form be revised to include a requirement that existing employees return City p-cards upon termination of employment of the cardholder.*

**Auditee's Response:** Concur.

**Target Implementation Date:** Completed.

**Responsibility:** Human Resources Director

**Recommendation 2C:** *The Chief Financial Officer should ensure that p-cards are revoked and returned upon notification of cardholders' termination of employment.*

**Auditee's Response:** Concur. The P-Card Administrator's process is to receive all cards upon cardholder separation. In a few instances, the P-Card Administrator has not received the cards back due to the employee shredding it, losing it, or misplacing / discarding it. The Department of Finance will re-iterate in our trainings and policy documents that the P-cards are the possession and property of the City of Fort Worth and need to be returned upon separation.

**Target Implementation Date:** January 2016

**Responsibility:** P-Card Administrator and Purchasing Manager

### **3. Users with inappropriate PaymentNet system administration access rights existed.**

Since System Administration functions should be limited to current active employees who do not have p-cards, p-card holders should not have access to PaymentNet administration functions. When inappropriate administration access rights have been granted, users who have been granted such rights can override controls intended to prevent or detect errors or irregularities, resulting in financial losses to the City.

We identified individuals with inappropriate access to PaymentNet administration functions, and found that role assignments are not periodically reviewed to ensure that access is appropriate.

- Three employees with an assigned p-card also had p-card system administrative rights.
- A terminated employee had administration access.
- A former Purchasing Division employee had administration access rights.
- A former contractor had password reset permission for all users.

It should be noted that during the course of this audit, corrective action was taken. System access for the contractor and the terminated employee was revoked, and the P-Card Administrator began receiving the employee termination listing.

**Recommendation 3:** *The Chief Financial Officer should require a periodic review of p-card administrative functions and access roles, including employee transfers and terminations. Administrative functions and access roles should then be modified or revoked, as deemed appropriate.*

**Auditee's Response:** Concur. The Purchasing Division will review all roles quarterly with departments.

**Target Implementation Date:** January 29, 2016



**Responsibility:** P-Card Administrator and Purchasing Manager

#### **4. Deviations from the City’s standard transaction and individual p-card credit limits were sometimes unsubstantiated.**

The City has adopted several individual, standard p-card control limits to help minimize the City’s exposure to fraud, waste, and abuse. Standard limits adopted by the City include a transactional spending limit of \$3,000 per transaction, a monthly credit limit of \$10,000, and the blocking of cash advances. Any deviations from these standard limits require written approval and appropriate supporting documentation.

While many p-cards complied with the City’s standard limits, the Department of Internal Audit identified some cards that did not align with these standards. We also identified credit limits that were not consistent with spending. For example, one cardholder had a credit limit approximately 20 times the cardholder's average monthly spending.

Of the approximate 600 cardholders,

- forty (40) cardholders had a credit limit that exceeded the \$10,000 monthly limit. A sample of 14 was reviewed for further testing. Of those tested, 71% of the 14 did not have authorizing documentation on file to support the increased credit limit;
- twenty-six (26) cardholders had transactional limits that exceeded the \$3,000 per transaction limit. A sample of 10 was reviewed for further testing. Of those 10 tested, 90% did not have authorizing documentation on file to support the increase; and,
- a cash advance option was enabled on the CFW’s Office Depot “ghost” card, but was removed during the course of the audit. Although the cash advance option was available, the Department of Internal Audit confirmed that no cash advances were made during our audit period. NOTE: A “ghost” card is a card number that is assigned to a specific vendor.

While it is acceptable, and sometimes necessary, for a cardholder to have limits that exceed the standard, authorization documents should be available to support such managerial decision. Since authorizing documentation was unavailable in the aforementioned instances, we were unable to determine the appropriateness of spending limits beyond the standard settings established by the CFW.

Although authorization of monthly and transactional p-card limits are required upon p-card issuance, a formalized authorization process does not exist when increases to initial limits are requested. Additionally, there is no periodically-scheduled process to review credit limits and other restrictions. As a result, deviations from standard system controls may increase the potential for fraud, misuse, and abuse of the City p-cards, and result in the failure to protect the City from loss.

**Recommendation 4A:** *The Chief Financial Officer should require that a formal process be developed for requests (temporary and permanent) to modify cardholder limits beyond the standard settings after initial issuance of the card.*

**Auditee’s Response:** Concur. The Department of Finance has a process in place currently to identify permanent increases to a cardholder limits through an email approval chain. The email approvals are kept in the employee's P-Card file. Finance also has a process to accommodate temporary cardholder limit increases for purchases made using P-Card authorized annual agreements. To receive a temporary increase, users must email a quote to the P-Card Administrator to confirm the validity of the request and



the agreement to be utilized. These processes will be formally added to the P-Card Policies and Procedures.

**Target Implementation Date:** July 2016

**Responsibility:** P-Card Administrator and Purchasing Manager

**Recommendation 4B:** *The Chief Financial Officer should require the P-Card Administrator to periodically review the card limits of all cardholders. The review should be documented and retained within a centralized location.*

**Auditee's Response:** Concur. In June of 2015, the P-Card Administrator began reviewing all limits on a monthly basis to make sure temporary increases have been reset. The P-Card Administrator will perform a quarterly review of all cardholder's limits with each respective department and retain the results in the master P-Card files.

**Target Implementation Date:** Completed

**Responsibility:** P-Card Administrator and Purchasing Manager

## **5. The p-card transaction approval process does not ensure accountability.**

Approval of transactions is a critical control over p-card purchases. Internal controls are maximized when purchases are required to be approved by someone other than the person making the purchase, and at a management level with sufficient authority to ensure that the purchases are appropriate for the business needs of the organization.

The City's current p-card transaction approval process/structure is not designed to ensure adequate segregation of duties between the purchaser and the approver.

- Twenty-two (22) cardholders, in the audit population of approximately 600 cardholders (with purchases totaling \$2,516,477), were authorized approvers of their own transactions.
- The individual assigned to approve p-card purchases is, in many cases, not the cardholder's supervisor or within the cardholder's chain of command. We identified exceptions in 47% (35 of the 75) of the cardholder approver assignments tested on a sample basis. Two approvers in the sample of 75 reported directly to the cardholder who made the p-card purchases.
- One employee was responsible for approving transactions for 144 cardholders, and three (3) others were responsible for over 50 cardholders.

Inadequate segregation of duties increases the likelihood of errors, inappropriate purchases, fraud, waste, and abuse. When the transaction approver is not the cardholder's supervisor, the approver may not have sufficient knowledge of the cardholder's day-to-day responsibilities to adequately assess the appropriateness of purchases. Depending on the reporting hierarchy, the approver may not be in a position to be independent and objective.

P-card approvals are made outside the Chase PaymentNet software. During the audit period, approvals were manually documented with a stamp and signature on hardcopy documentation supporting the purchase. Subsequent to the audit period, the City began using Laserfiche (a separate document imaging



application) as the approval mechanism. While Laserfiche allows automated versus manual approvals and allows staff to upload p-card transaction support, executing approvals via the online p-card management software (PaymentNet) workflow/approval system would allow management the opportunity to query p-card data for better management of the p-card program. P-card transaction support (e.g., receipts) would still need to be uploaded as is currently performed with Laserfiche, and such implementation may require a modification of the current PaymentNet system configuration. However, this type of modification is feasible and not costly, according to PaymentNet personnel.

Utilizing a control outside of the source system creates process inefficiencies, and makes monitoring p-card transactions more cumbersome.

**Recommendation 5A:** *The Chief Financial Officer should request Department Heads to revisit p-card approver designations to help ensure that p-card approvals are made via the appropriate level within the department's chain of command.*

**Auditee's Response:** Concur. The Chief Financial Officer will request Department Heads revisit P-card approver designations annually and as needed to help ensure that P-card approvals are made via the appropriate level within the department's chain of command.

**Target Implementation Date:** March 30, 2016

**Responsibility:** P-Card Administrator and Purchasing Manager

**Recommendation 5B:** *The Chief Financial Officer, in conjunction with the Chief Technology Officer, should consider the use of the PaymentNet system's transaction approval feature for the transaction approval function.*

**Auditee's Response:** Do Not Concur. This will cause the department heads or supervisors to have to approve all individual transactions in PaymentNet and is not an effective use of management's time. Department heads or supervisors would have to log in to PaymentNet and go through all transactions approving amounts, FIDS and notes. The City averages 833 transactions every two weeks. This can more efficiently be approved as it is now through management's statement review and approval in LaserFiche.

**Target Implementation Date:** N/A

**Responsibility:** N/A

**Audit Comment:** To ensure that p-card transactions are proper, good business practice would warrant a review of all individual transactions, regardless of the system used. Since PaymentNet is the source system that captures all CFW p-card transactions, the Department of Internal Audit is of the opinion that PaymentNet can provide enhanced accountability and less opportunity for manipulation. Also, document retention software may not provide full visibility of financial transactions residing within the source system.

## **6. Merchant Category Code restrictions are not currently configured to enhance controls.**

Software controls provide an effective and efficient preventive method for minimizing the risk of misuse or abuse of p-cards. PaymentNet software provides the ability to block the use of specific merchant category codes (MCC) such as gambling. The software also provides reports and queries for p-card



program management and for generating files used to post transactions to the general ledger. System controls should be used to the extent practical to enforce restrictions.

The Department of Internal Audit considered the City's current MCC restrictions to be overly complex and not well understood or documented. The current configuration has 11 different MCC restriction grouping options. These groupings consist of both inclusion (allow purchases) and exclusion (block purchases) groups, which were set up over ten years ago when the p-card program was implemented. City personnel appear to have had a limited understanding of which of the MCCs were allowed and/or disallowed for the City's restriction groupings. Without a thorough understanding of the MCC restriction configurations and how they govern City p-cards, cardholders may not be restricted from purchasing goods and services from vendors that should be blocked. Furthermore, overly complex restrictions make managing the various MCC groupings difficult.

The CFW's current MCC restrictions resulted in only 10 blocked transactions during the two-year audit period. Additionally, the vendor could not definitively confirm that all CFW cards have the exclusion restriction that prohibits purchases from vendors classified in the following six high risk fraud areas as defined by Chase PaymentNet: Wires, Money Orders, Furriers and Fur Shops, Dating/Escort Services, Massage Parlors, Watch/Jewelry Repair, Betting/Casino Gambling. It should be noted that no inappropriate transactions were identified for any of these categories.

**Recommendation 6:** *The Chief Financial Officer should require that MCC restrictions be configured on an exception basis, and in a manner that is effective in minimizing inappropriate purchases.*

**Auditee's Response:** Concur. This is one of the P-Card Administrator's goals this year. The department has requested a more precise list of our MCC codes from JPMorgan Chase in order to better explain how they are structured.

**Target Implementation Date:** September 2016

**Responsibility:** P-Card Administrator and Purchasing Manager

## **7. Policies and procedures governing procurement card use are inconsistent, vague, incomplete, and are not consistently followed.**

Policies and procedures provide guidelines for activities and standards for enforcement. Policies and procedures should be consistent, explicit, and concise, so that the rules are clearly understood to allow for compliance and better management oversight.

We identified five separate documents that provide guidelines for p-card usage, each containing different information/details. Those five documents include:

- Administrative Regulation (C-9) – *Procurement of Goods and Services*;
- Financial Directive (FD) 15 - *Purchasing*;
- Administrative Regulation (C-10) – *Travel Policy*;
- Management Memo-to Department Directors re: Payment of Miscellaneous Expenses Related to Departmental Planning Meetings and Training dated September 26, 2013; and,
- P-card training documents/manual.

We identified two versions of Administrative Regulation C-9, Appendix 11.1 posted on the City's intranet. The version posted on the Purchasing Division's page contained more updated information



regarding parties responsible for p-cards, as well as critical instructions that were not included in the version posted on the general Administrative Regulations link.

P-card policies have not had a thorough review or update since 2012. Inconsistent, duplicated, outdated, or vague guidelines could lead to confusion and inappropriate use of p-cards, without providing disciplinary recourse for management.

We also found that approximately 16 percent of cardholders had not attended the p-card training class required by Administrative Regulation C-9 . Cardholders who have not attended training are less likely to understand the rules and may be more likely to make inappropriate purchases.

**Recommendation 7A:** *The Chief Financial Officer should require a review of all policies, procedures and other written directives related to procurement cards, and then develop a single comprehensive set of guidelines that supersede all other p-card guidance.*

**Auditee's Response:** Concur. The P-Card Administrator is working on the comprehensive policy now. These guidelines will ultimately be added to the Financial Management Policy Statements (FMPS) and will replace all Finance Directives and Administrative Regulations associated with P-Card purchases.

**Target Implementation Date:** December 31, 2016

**Responsibility:** Purchasing Manager

**Recommendation 7B:** *The Chief Financial Officer should enforce p-card training requirements, including the revocation of p-card privileges currently granted to cardholders who have not met the mandatory p-card training requirements.*

**Auditee is Response:** Concur. The P-Card Administrator has records of all new and renewal cardholders who took both the Purchasing Policies and Procedures class and the P-Card Training class since July 2014.

**Target Implementation Date:** Complete

**Responsibility:** P-Card Administrator and Purchasing Manager

## **8. General Ledger postings of p-card activity were delayed.**

P-card transactions (totaling \$462,570) charged in April 2014, were not posted in the general ledger until July 2014. We identified a similar posting delay after the audit period, for April 2015 transactions. According to FMS personnel, the delays were caused by transaction errors.

Financial transactions should be posted in the general ledger accurately and timely, so that financial reports are correct and include all transactions for the period. Untimely posting of p-card transactions result in an understatement of expenses for the periods affected. Also, the failure to record transactions promptly could result in overspending due to the failure to recognize that funds are no longer available.

**Recommendation 8:** *The Chief Financial Officer should ensure that a process is established whereby Financial Systems personnel and the P-Card Administrator coordinate the timely resolution of interface posting issues.*



**Auditee's Response:** Concur. The P-Card Administrator will continue to expedite department's work to ensure they meet the deadlines. We will begin to charge all un-reviewed transactions to a default FID when departments are not timely completing the coding of their transactions. This change will be incorporated in the revised policies, procedures, and processes.

**Target Implementation Date:** December 31, 2016

**Responsibility:** P-Card Administrator and Purchasing Manager

**9. A process does not exist to ensure that p-card rebates are received, and accurately posted to the general ledger, in a timely manner.**

Rebate payments received should be verified to amounts due (to the extent possible) and recorded in a timely manner so that financial records are updated and cash accounts are accurately stated.

- The p-card rebate transaction (paid by Chase PaymentNet to the CFW) was received on November 14, 2014. However, it was not recorded in the General Ledger until January 30, 2015, a delay of two and one-half months. The rebate amount received from Chase was \$145,049; however, the amount was recorded as \$145,040 – an apparent data entry error.
- A \$3,854 Home Depot rebate was recorded in a vehicle and equipment replacement fund instead of the General Fund.

The rebate does not appear to have been promptly identified during the routine bank reconciliation.

**Recommendation 9:** *The Chief Financial Officer should ensure that:*

- *employees responsible for recording the rebate save a recurring calendar reminder to ensure that the rebate is anticipated;*
- *supporting detail for the rebate payment is obtained and verified for reasonableness;*
- *the Home Depot rebate is transferred from the vehicle and equipment replacement fund to the General Fund; and,*
- *the \$9.00 difference between the rebate amount received and the rebate revenue transaction is recorded in the General Ledger.*

**Auditee's Response:** Concur. Rebate receipt dates have been added to the Purchasing Division operational calendar to track these transactions. The new eRDD system implemented October 1, 2015 is configured to allow the Purchasing managers to approve the eRDDs to eliminate errors. The Home Depot rebate will be transferred from the Vehicle and Equipment Replacement fund to the General Fund and the \$9.00 difference between the rebate amount received and the rebate revenue transaction will be recorded in the General Ledger.

**Target Implementation Date:** December 2015

**Responsibility:** Purchasing Manager



## 10. Purchasers failing to exercise good judgment were identified.

City funds should be spent in a manner that is considered prudent and avoids the appearance of being improper and/or wasteful. The rationale for purchases that are appropriate, but could be perceived as inappropriate, should be clearly documented.

We identified several purchases made during our audit period that could be considered questionable, and could be perceived negatively, regardless of whether such purchases are appropriate or inappropriate.

- 223 dining plates (priced at \$5.00 each / \$1,115 in total) were purchased from four DFW branches of a home decor store, including one in Lewisville. The procuring department indicated that the plates were retained for future use.
- P-cards were used to pay for \$3,363 in car wash and auto detailing services. While 99% of these purchases were made by a single department (with service locations throughout the city, but with no public safety responsibilities), a car wash facility available at the CFW's James Avenue Vehicle Service Center was used by other departments for a charge of \$4.50 per vehicle. Costs incurred at the outside car wash facilities ranged from \$3.00 to \$380.00.

**Recommendation 10A:** *The Chief Financial Officer should reiterate to cardholders and approvers, the importance of prudent spending and the need for adequate documentation to support appropriate purchases that could be conceived as inappropriate.*

**Auditee's Response:** Concur. The Department is in the process of revising and re-issuing the Miscellaneous Expenses Related to P-Card transactions. This memo provides guidance on meal and training expenses, along with miscellaneous purchases. The memo is posted on the FMS webpage and is distributed and reviewed with users in both the Purchasing Policies and Procedures class and the P-Card Policies and Procedures class. The requirement to provide adequate documentation is also covered in the classes.

**Target Implementation Date:** January 2016

**Responsibility:** Purchasing Manager

**Recommendation 10B:** *The Chief Financial Officer should request that the car wash vendor merchant code be added as a blocked merchant code for all cardholder's without a supported need to use non-City car wash facilities.*

**Auditee's Response:** Concur. This will be made part of the P-Card Policies and added to the FMPS in 2016. Purchasing will consult with those employees who have purchased car washes in the past to determine the need before blocking the code.

**Target Implementation Date:** December 31, 2016

**Responsibility:** P-Card Administrator



## Acknowledgements

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The Department of Internal Audit would like to thank the Financial Management Services, Human Resources, and Information Technology Solutions Departments for their cooperation and assistance during this audit.



**Exhibit I**

**All Prepared Food P-Card Purchases by Merchant Type Classification**

Transaction Period: Between February 2013 and January 2015

Department	Total	Eating Places Restaurants	Fast Food Restaurants	Caterers	Bakeries & Other
Parks & Community Services Department	\$98,484	\$60,990	\$32,634	\$1,011	\$3,849
Police Department	\$29,840	\$14,789	\$6,881	\$303	\$7,867
Planning & Development Department	\$24,384	\$16,110	\$4,432	\$3,772	\$70
Library Services Department	\$19,020	\$7,413	\$5,461	\$3,538	\$2,608
City Secretary's Office	\$18,121	\$10,941	\$409	\$6,275	\$496
Water Department	\$17,321	\$10,809	\$3,202	\$3,184	\$126
City Manager's Office	\$16,253	\$12,704	\$1,329	\$2,098	\$122
Code Compliance Department	\$14,896	\$9,588	\$3,440	\$687	\$1,181
Transportation & Pub Works Department	\$14,529	\$11,590	\$2,024	\$772	\$143
Public Events Department	\$14,027	\$8,728	\$1,127	\$0	\$4,172
Economic Development Department	\$9,204	\$6,556	\$705	\$1,925	\$18
Human Resources Department	\$6,488	\$3,135	\$2,005	\$1,348	\$0
Fire Department	\$5,373	\$3,237	\$1,955	\$0	\$181
Aviation Department	\$2,959	\$2,335	\$152	\$429	\$43
Municipal Court Department	\$2,648	\$2,502	\$146	\$0	\$0
IT Solutions Department	\$1,991	\$1,273	\$718	\$0	\$0
Equipment Services Department	\$469	\$433	\$20	\$0	\$16
Finance Department	\$284	\$145	\$139	\$0	\$0
<b>Total</b>	<b>\$296,291</b>	<b>\$183,278</b>	<b>\$66,779</b>	<b>\$25,342</b>	<b>\$20,892</b>

Excludes vendors outside the Fort Worth area that may be travel related

Source: PaymentNet Transaction Data