COUNTY AGENDA REQUEST

Department:	Finance	Presenter(s):	Toni Jo Howard
Meeting Date:	Wednesday, August 3, 2011	Type of Request:	New Business

Wording for the Agenda:

Annual update on the County's Purchasing Card Program.

Background/History/Details:

The County's Purchasing Card Policy was adopted on October 23, 2008. This policy includes a request that staff provide an annual update on purchase activity utilizing purchasing cards.

What action are you seeking from the Board of Commissioners?

For information only, no action required.

If this item requires funding, please describe:

N/A

Has this request been considered within the past two years?	Yes	If so, when?	Annually
Is Audio-Visual Equipment Required for this Request?	Yes	Backup Provided with Request?	Yes

STAFF USE ONLY

Approved by Finance	Yes	Reviewed by Legal	Yes
Approved by Purchasing	Not Applicable	County Clerk's Approval	Yes
Administrator's Approval	Yes		

Staff Notes:

Purchasing Card Program FY 2010 Activity

Finance Department

BACKGROUND

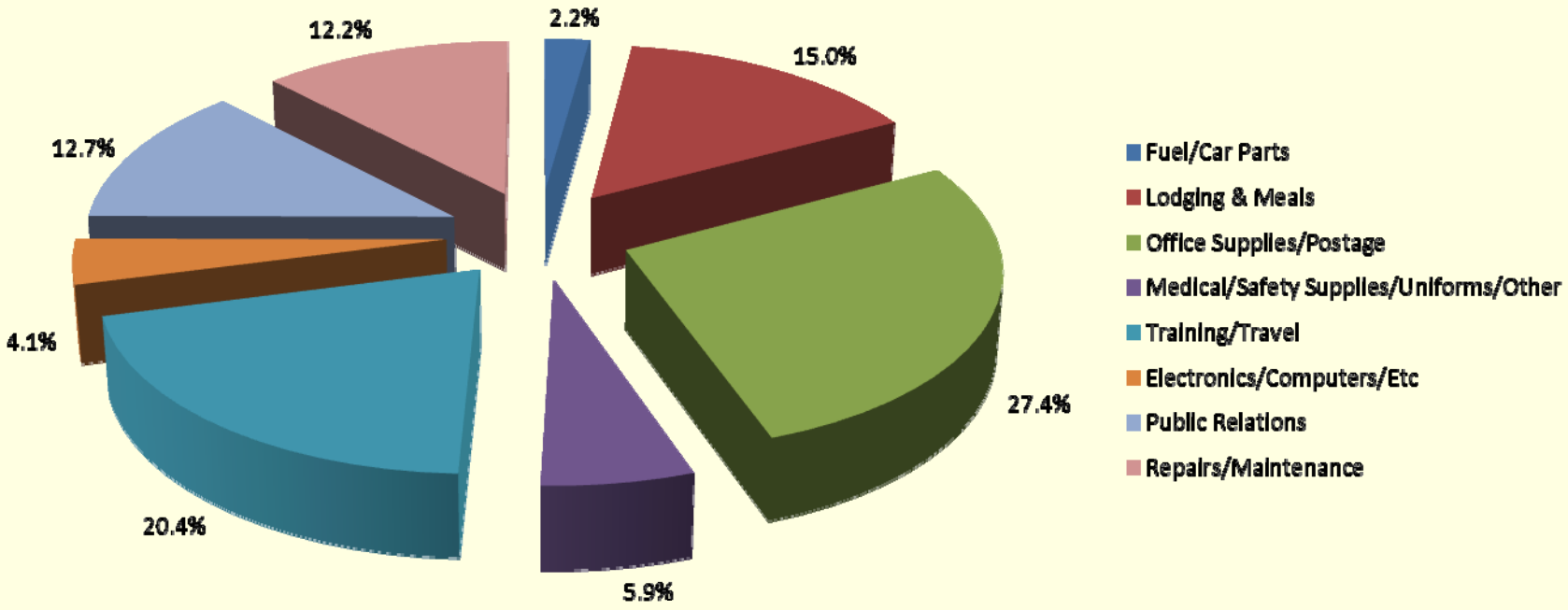
- Policy adopted – Oct 23, 2008
  - County-wide – 89 cards issued
  - Participating departments:
    - Sheriff's Department (47) (Seizure Funds – 17)
    - Fire & Emergency Services (11)
    - Courts (6)
    - Tax Commissioner (5)
    - Buildings & Grounds Maintenance (3)
    - Water System (4)
    - 10 Other Departments (12)

Activity - 2010 vs. 2009

- Total dollar amount - $299,088.44 / $234,585.88
  - County - $187,637.18 / $199,808.25
  - Drug Seizure - $111,451.26 / $34,777.63

  - **County Card Statistics**:
    - Average monthly dollar amount - $15,636 / $16,651
    - Average number of monthly transactions – 116 / 104
    - Average transaction - $135 / $160
    - Number of county cards 71 / 63

County Cards-2010



Division Statistics- 2010

	$ / Volume	Avg Trans
General Gov't	19% / 19%	$143
Courts	6% / 6%	$163
Public Safety		
Fire/EMS	8% / 11%	$ 97
Sheriff	53% / 53%	$146
Water	8% / 7%	$166
County	6% / 4%	$210
Overall	100%	$145

Audit Results

- Each month pcard audits are performed on 10% of the monthly active pcards.
  - Random selection of pcards to review.
  - Audit of pcards selected includes reviewing transactions and records to ensure in compliance with established policy.
  - The monthly audits have not had any instances of exceptions.
- Additional Review Procedures
  - Analysts review monthly submissions for appropriate documentation and account coding.
  - Journal entry for pcard usage is also subject to journal entry review procedures.
  - Additional Review procedures have identified two transactions that were split and thus violations of the policy. These violations were addressed with the departments.