



**FULTON
COUNTY**

**FULTON COUNTY, GEORGIA
OFFICE OF THE COUNTY AUDITOR
Department of Purchasing
Follow-up Review of the Purchasing Card
January 30, 2019**

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INTRODUCTION

The Office of the County Auditor conducted a follow-up review of the Fulton County, Georgia Purchasing Card program. The review was executed to determine whether ample measures were taken to address the previous findings and audit concern addressed in our prior audit report dated September 1, 2015.

BACKGROUND

The use of County issued Purchasing Cards (P-Card) or Credit Cards by all Fulton County employees and elected officials is governed by Fulton County Purchasing code 102-383 (Small Purchases) and the *Purchasing Card and Credit Card Manual*. The Purchasing Card (P-Card) program was implemented to provide an innovative way to streamline the procurement process. The P-Card allows cardholders the ability to make purchases of supplies, materials, equipment and services for County business where the purchases do not exceed \$2,499.99. The County's Purchasing Department is charged with the overall administration of the program; however, the departments and cardholders are also accountable for appropriate management of the card.

The P-Card program is currently a Visa product managed by Bank of America, administered by the County. There are approximately 101 cardholders and 42 approving officials. The County averages over 10,500 P-Card transactions per year with one (1) staff person managing the complete program. The County spends approximately \$4 million dollars annually on the P-Card.

Each cardholder is assigned a P-Card based upon departmental request, specific job duties, and the completion of P-Card training. The P-Card program Administrator establishes a "cardholder profile" which is connected to certain types of purchases and monthly spending limits.

The benefits of the card include:

- Accepted by supplier who accepts VISA;
- Faster purchase and receipt of goods;
- Reduction in transaction costs associated with processing purchase order;
- Increased information about purchasing transactions, tracking of expenses;
- Improved supplier relations;
- Customer empowerment; and
- Ability to take advantage of supplier discounts.

OBJECTIVE

The objectives of the review were to determine whether suitable measures were taken to resolve the findings and the recommendations addressed, and to evaluate the Department of Purchasing corrective action plan to validate the Department's progress at it relates to the administration of the purchasing card program.

SCOPE

The audit period for this review is July 1, 2017 - June 30, 2018.

METHODOLOGY

We conducted this audit in accordance with *Generally Accepted Government Auditing Standards* (GAGAS). 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.

To accomplish our objectives we evaluated the Department’s corrective action plan and any supporting documentation to substantiate the Department’s progress. We also analyzed and reviewed files from the Finance department including vendor invoices, payment processing and authorizations required to administer payments. As a result, we were able to determine the status of implementation for the Department’s corrective actions. The statuses of implementation for the Department’s corrective actions are detailed below.

Status of Corrective Action Plan

In response to the audit of the Purchasing Card completed on September 1, 2015, the Department of Purchasing submitted a detailed corrective action plan to address thirteen (13) findings and one (1) concern. Based on our review, we determined twelve (12) recommendations were implemented and one (1) recommendation was not implemented. Furthermore, we also determined that the one (1) audit concern was implemented. **Table 1** summarizes the implementation status of each finding and concern.

We classified the Department’s implementation status as follows:

- **Implemented** – The Department has fully implemented the recommendation.
- **Partially Implemented** – The Department has partially implemented the recommendation.
- **In Progress** – The Department intends to fully implement the recommendation.
- **Not Implemented** – The Department has not implement the recommendation.

Table 1

	Findings	Recommendation	Corrective Action Plan	Current Status
1	Volume of Cardholders Assigned to Purchasing Card Program Coordinator (Not Implemented)	We recommend management analyze and access the number of cardholders assigned to the Purchasing Card Program Coordinator. In conducting the assessment, management should take into consideration factors such as the volume of transactions normally processed and indications that cardholders or approving officials are not complying with the directive. We recommend increasing staffing levels for the P-Card Program to ensure more effective monitoring, verification and tracking of the County's annual \$4.5M in annual P-Card purchases. Proper monitoring will help to reduce the likelihood of unauthorized transactions and increase compliance with the established P-Card regulations.	The number of Purchasing Card (P-Card) transactions has increased by 17% over the last five years to more than 10,000 transactions in FY2014. In addition, mid-year 2014 the Travel Card (T-Card) Program was implemented and we anticipate approximately 1,600 additional transactions that must be reviewed annually. The Purchasing Card Program Administrator is responsible for reviewing every purchase/transaction. The following action(s) will be taken: For the FY2016 Budget, the Department of Purchasing will submit a budget enhancement request for additional resources based on the Audit Report recommendations in order to ensure more effective monitoring, verification and tracking of all Purchasing card purchases/transactions.	A budget enhancement request was submitted for additional resources; however, the request was not approved. Management continues to request annually for additional resources.
2	Lack of Refresher Training (Implemented)	We recommend that all cardholders and approving officials be required to engage in refresher training, at a minimum, every two (2) years as part of their continuing authorization to hold a purchasing card. This training can be developed to be completed on-line for maximum efficiency and flexibility. Renewal cards should be held by Purchasing before issuance to cardholders until the refresher training has been completed. Furthermore, the Purchasing Department should develop a tracking system to ensure all participants complete refresher training as suggested.	Purchasing Card Training was conducted on January 9, 2015, prior to the P-Cards being reactivated. The training was an overview of P-Card usage policies and procedures and the reconciliation process. The following action(s) will be taken: <ul style="list-style-type: none"> The Department of Purchasing will ensure that Refresher Training is conducted on an annual basis and will be mandatory for P-Cardholders and P-Card Liaisons and other staff members identified by the User Department, 	The Department conducts mandatory, initial and refresher, training annually for all cardholders and liaisons. In addition, each P-Cardholder and P-Card Liaison is required to attend the mandatory training before their P-Card(s) will be reactivated for the new budget year.

Table 1

	Findings	Recommendation	Corrective Action Plan	Current Status
			Purchasing and/or Finance Director. <ul style="list-style-type: none"> • The Refresher training class will be conducted at the end of each year during Year-End Close-out, when the Purchasing Card is cut-off. Each P-Cardholder and P-Card Liaison will be required to attend the mandatory training before their P-Card(s) will be reactivated for the new budget year. • The Department of Purchasing will work with the Department of Training to add this course to the Training Schedule. 	
3	Past Due Invoices Submitted for Payment (Implemented)	In order to ensure timely vendor payment, we recommend all invoices eligible for P-Card payment be submitted to the departmental P-Card cardholder immediately upon receipt. Departments should implement policies and procedures that require employees to submit such invoices within 3 days of receipt to the P-Card holder. The Purchasing Department should review each invoice to determine if they were submitted timely for payment and consider corrective action when out of compliance.	The Department of Purchasing and the Finance Department is currently working with Bank of America (BOA) to fully implement Works. Works is a web-based solution that will automate, streamline and integrate our existing payment authorization and reconciliation process that will allow the P-Card Holder/P-Card Liaison to reconcile P-Card statements only in one system. Currently, the P-Card Holder/P-Card Liaison must reconcile in AMS System and BOA Works, which is a duplication of efforts and results in additional processing time and errors. The following action(s) will be taken: <ul style="list-style-type: none"> • Works will be in place starting January 2016 before P-Cards are reactivated for FY2016. • Training for P-Card Holders/P-Card Liaisons 	Invoices are attached to the P-Card reconciliations and submitted for payment in a timely manner. In addition, The P-Card Liaisons are currently able to log into WORKS and view transactions to expedite the P-Card reconciliation process for timely vendor payment.

Table 1

	Findings	Recommendation	Corrective Action Plan	Current Status
			will be conducted in December 2015 by Bank of America.	
4	Lack of Established Tracking System/Inadequate Monitoring (Implemented)	We recommend the Purchasing Card Program Coordinator develop a tracking system for all cardholders that monitors and tracks violations and issues of non-compliance. A report should be generated and provided to the Purchasing Card Director and the respective Department Head for issuance of corrective action prior to card revocation.	The Department of Purchasing with assistance from Internal Audit Staff has implemented a tracking system that will allow the Purchasing Card Program Administrator to monitor and track policy violations and non-compliance issues. The following action(s) will be taken: <ul style="list-style-type: none"> • A monthly report will be generated for review by the Purchasing Director and will be used to notify the respective User Department Head of policy violations and non-compliance issues for corrective action(s). • Penalties will be assessed in accordance with the Purchasing Card Manual, Policy Violations and Penalties policy prior to card revocation. 	Management developed and implemented a monitoring system. A tracking system is utilized for all cardholders to monitor, and track violations. This process has minimized the number of non-compliant cardholders.
5	Split Invoice Payments (Implemented)	We recommend county departments review their procurement requirements in advance to consolidate purchases for similar goods and services and submit a requisition for procurement. This will allow for fair competitive competition thereby ensuring Fulton County is receiving the best possible price. Additionally, we recommend the Purchasing Department scrutinize the detail of invoices submitted for P-Card payments for similar good and services to determine if there is an apparent pattern of split invoices. Evidence of split invoices should be	<ul style="list-style-type: none"> • A review of the policy regarding split invoice payments will be covered in the Refresher Training classes. • A monthly report will be generated for review by the Purchasing Director and will be used to notify the respective User Department Head of violations and non-compliance issues for corrective action(s). • Penalties will be assessed in accordance with the Purchasing Card Manual, Policy Violations and Penalties policy prior to card revocation. 	No split invoice payments were identified. The department monitors cardholder violations on a monthly basis. This process has mitigated split invoice payments, which resulted in a substantial progress made in this area.

Table 1

	Findings	Recommendation	Corrective Action Plan	Current Status
		monitored and corrective action issued where the same types of goods/services are purchased from the same and/or like vendors on different days within the same billing cycle. The Purchasing Department should ensure that departments are in compliance with the guidelines outlined in the P-Card manual and if any exceptions are made, sufficient documentation should be provided to support such exceptions.	<ul style="list-style-type: none"> Due to the large number of transactions to be reviewed, the Department of Purchasing will request additional resources as a budget enhancement for FY2016. This will ensure that appropriate review, monitoring, tracking and reporting is performed for every transaction and that User Departments are in compliance with the Purchasing Card Manual. Effective as of September 10, 2015, the Purchasing Card Program Administrator will ensure that all exceptions approved in accordance with the Purchasing Card Manual are attached to each P-Card Reconciliation package as supporting documentation. 	
6	Exceeded Monthly Hospitality Approved Amounts (Implemented)	We recommend departments follow all established guidelines in seeking approval for hospitality expenses and obtain additional approval when monthly hospitality expenditures exceed the projected pre-approved amount. We further recommend the Purchasing Card Program Coordinator verify that monthly hospitality expenditures do not exceed the monthly pre-approved amount. If the expenditure is in excess, the Purchasing Card Program Coordinator should review the document for additional approval and if it is not present require	A new process was implemented for FY2015 with the establishment of the Budget Approved Hospitality Expenditure Request along with the ability to use the P-Card for hospitality purchases. Because this was a new requirement, many User Departments did not include all of their needs and are required to obtain approval from the Purchasing Director, Finance Director and/or the County Manager for each request. The following action(s) will be taken: <ul style="list-style-type: none"> Effective as of September 10, 2015, the Purchasing Card Program 	Monthly hospitality expenditures did not exceed the monthly pre-approved thresholds.

Table 1

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		submission.	Administrator will ensure that all additional approvals are attached to each P-Card Reconciliation package as supporting documentation.	
7	Signature Stamp on Documents versus Original Signature (Implemented)	We recommend all P-Card reconciliation documents contain original signatures thereby increasing the likelihood that the documents were in fact reviewed by the approving authority. Additionally, we recommend that the P-Card manual be updated to reflect the requirement of original signatures on all documents.	<ul style="list-style-type: none"> The Purchasing Director will notify all Department Heads that all P-Card Reconciliation documents authorizing their approval must contain their original signatures and that signature stamps will no longer be accepted after September 30, 2015. The Purchasing Card Manual will be updated to reflect this requirement by September 30, 2015. 	P-Card reconciliation documents contained original signatures. Additionally, the Department has updated the <i>Purchasing Card Manual</i> to reflect the original signature requirement.
8	Lack of Itemized Receipts (Implemented)	We recommend the P-Card Liaison and Administrator carefully review each receipt to ensure sufficient detail is evident on the receipts to demonstrate a clear business expense. In the event where this is not possible, we recommend the department contact the vendor prior to reconciliation submission and request they provide supporting documentation to verify the items purchased were in fact a business expense of the County.	<ul style="list-style-type: none"> In instances where a merchant does not provide an itemized receipt, the Department of Purchasing has developed a standardized form (Invoice Itemization Form) the P-Card Holder/P-Card Liaison must complete detailing each purchase made. The form must be submitted with the P-Card Reconciliation package. Due to the large number of transactions to be reviewed, the Department of Purchasing will request additional resources as a budget enhancement for FY2016. This will ensure that appropriate review, monitoring, tracking and reporting is performed 	P-Card reconciliation packages obtained original receipts and/or <i>Invoice Itemization Forms</i> .

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			<p>for every transaction and that User Departments are in compliance with the Purchasing Card Manual.</p>	
9	<p>Incomplete Reconciliation Forms (Implemented)</p>	<p>We recommend departmental P-Card Liaisons ensure all required signatures are notated on all reconciliation documents. Additionally, if there are exceptions to the P-Card Checklist those notations should be provided in the comments section of the form, which would allow the Purchasing Card Program Coordinator to track any items that may require follow-up. Furthermore, we recommend the Purchasing Department add to the P-Card manual instructions that exceptions and/or explanations be outlined in the comments section of the P-Card Checklist. We also recommend that the Finance Department ensure that all financial approval signatures are made on the reconciliation forms to indicate the document has been officially reviewed and approved by the appropriate authority.</p>	<ul style="list-style-type: none"> • The Department of Purchasing and the Finance Department are currently working with Bank of America (BOA) to fully implement Works which will allow the P-Card Holder/P-Card Liaison to complete the reconciliation process entirely in the Works. Currently, the P-Card Liaison must reconcile in two systems which is a duplication of efforts and results in additional processing time and errors. • Works will be in place beginning January 2016 before the P-Cards are reactivated for FY2016. • Training for P-Card Holders/P-Card Liaisons will be conducted in December 2015 by Bank of America. • The reconciliation process will be covered in the Refresher Training classes. Each P-Card Holder/P-Card Liaison will be required to attend the mandatory training before their P-Card will be reactivated for the new budget year. • A monthly report will be generated for review by the Purchasing Director and will be used to notify the respective User Department Head of 	<p>The <i>Purchasing Card Manual</i> was updated to include instructions that exceptions and/or explanations are noted in the comment section of the P-Card checklist. The Department ensures complete reconciliation packages are approved with required signatures, and the required P-Card checklist.</p>

Table 1

	Findings	Recommendation	Corrective Action Plan	Current Status
			<p>violations and non-compliance issues for corrective action(s).</p> <ul style="list-style-type: none"> Penalties will be assessed in accordance with the Purchasing Card Manual, Policy Violations and Penalties policy prior to card revocation. 	
10	<p>Sales Tax Charges (Implemented)</p>	<p>We recommend departments verify all receipts and invoices to ensure sales tax is not charged and if charged in error, are corrected within the same billing cycle. The correction invoice and/or credit memo should be submitted with the department's monthly P-Card reconciliation package. Additionally, the Purchasing Card Program Coordinator should review the reconciliation documents to determine if sales tax was charged and require departments to have those items corrected within the same billing cycle. Violations should be monitored and if consistent, corrective action should be taken.</p>	<p>The Purchasing Card Program Administrator reviews each Reconciliation package to ensure sales tax is not charged. When sales tax is charged, the Purchasing Card Program Administrator notifies the P-Card Holder/Liaison of the charges. The charge has to be reversed and the reversal, depending on when the charge was assessed, may be credited within the same billing cycle or may be credited on the next billing cycle. The Purchasing Card Program Administrator has not been reporting this as a non-compliance violation. The following action(s) will be taken, effective September 10, 2015:</p> <ul style="list-style-type: none"> The Purchasing Card Program Administrator will ensure that the corrected invoice and/or the credit memo is attached to each P-Card Reconciliation package as supporting documentation. The Purchasing Card Program Administrator will document and report as a non-compliance violation. A monthly report will be generated for review by 	<p>Internal controls are in place to mitigate the risks of sales tax charged in error. The Purchasing and Accounts Payable departments review each reconciliation package to ensure sales tax is not charged. Although, we realize that the purchasing department reviews approximately 10,000 transactions annually, there was one (1) instance of sales tax paid on an invoice. The Purchasing Card Program Administrator has contacted the respective department within the County so they may request a reversal of the sales tax charged on the invoice.</p>

Table 1

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			<p>the Purchasing Director and will be used to notify the respective User Department Head of violations and non-compliance issues for corrective action(s).</p> <ul style="list-style-type: none"> Penalties will be assessed in accordance with the Purchasing Card Manual, Policy Violations and Penalties policy prior to card revocation. <p>Due to the large number of transactions to be reviewed, the Department of Purchasing will request additional resources as a budget enhancement for FY2016. This will ensure that appropriate review, monitoring, tracking and reporting is performed for every transaction and that User Departments are in compliance with the Purchasing Card Manual.</p>	
11	Late Submission of Reconciliation Documents (Implemented)	P-Card Liaisons should timely submit all P-Card reconciliation documents to allow for adequate review by the Purchasing Card Program Coordinator and to avoid delays or partial payments to the P-Card vendor and late reporting. The Purchasing Card Program Coordinator should monitor and track unexcused late submissions and issue corrective action accordingly.	<ul style="list-style-type: none"> The Department of Purchasing and the Finance Department are currently working with Bank of America (BOA) to fully implement Works which will allow the P-Card Holder/P-Card Liaison to complete the reconciliation process entirely in the Works. Currently, the P-Card Liaison must reconcile in two systems which is a duplication of efforts and results in additional processing time and errors. Works will be in place beginning January 2016 	No instances of late submissions were found. The Department ensures reconciliations are submitted timely, otherwise the P-Card holder is notified of a violation. In addition, the department is tracking P-Card violations.

Table 1

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			<p>before the P-Cards are reactivated for FY2016.</p> <ul style="list-style-type: none"> • Training for P-Card Holders/P-Card Liaisons will be conducted in December 2015 by Bank of America. • Effective as of September 10, 2015, the Purchasing Card Program Administrator will document and report as a non-compliance violation. • A monthly report will be generated for review by the Purchasing Director and will be used to notify the respective User Department Head of violations and non-compliance issues for corrective action(s). • Penalties will be assessed in accordance with the Purchasing Card Manual, Policy Violations and Penalties policy prior to card revocation. 	
12	<p>Exceeding Single Transaction Limit (Implemented)</p>	<p>We recommend departments adhere to the single transaction limit and utilize another procurement measure in instances where the items required may exceed the single transaction limit. Additionally, we recommend that the Purchasing Card Program Coordinator reports occurrences of non-compliance and suspend P-Card privileges to the respective violator. Furthermore, we recommend that the P-Card Cardholder who is found to be in violation of this guideline be mandated to attend additional training.</p>	<ul style="list-style-type: none"> • This information will be covered in the Refresher training classes. Each P-Cardholder/P-Card Liaison will be required to attend the mandatory training before their Purchasing Card will be reactivated for the new budget year. • A monthly report will be generated for review by the Purchasing Director and will be used to notify the respective User Department Head of violations and non-compliance issues for corrective action(s). • Penalties will be assessed 	<p>Single transaction limits appear to be adhered to. In addition, occurrences of non-compliance are being tracked and violators P-Card privileges are suspended.</p>

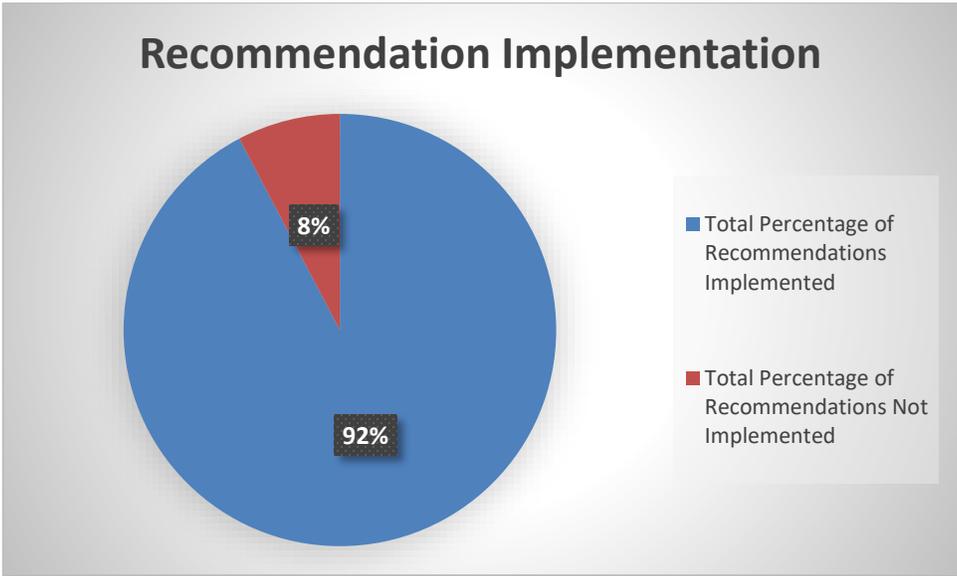
Table 1

	Findings	Recommendation	Corrective Action Plan	Current Status
			in accordance with the Purchasing Card Manual, Policy Violations and Penalties policy prior to card revocation.	
13	Unauthorized Purchase/Incorrect Object Code (Implemented)	We recommend departments follow all P-Card and Information Technology procedures to secure equipment as needed to avoid corrective action and possible suspension and/or revocation of P-Card privileges. Furthermore, we recommend the P-Card Liaison strictly scrutinize invoices and receipts to ensure unauthorized purchases are not being made and instances where they are, the appropriate corrective action should be immediately imposed.	<ul style="list-style-type: none"> This information will be covered in the Refresher training classes. A monthly report will be generated for review by the Purchasing Director and will be used to notify the respective User Department Head of violations and non-compliance issues for corrective action(s). Penalties will be assessed in accordance with the Purchasing Card Manual, Policy Violations and Penalties policy prior to card revocation. 	The Department P-Card Administrator reviews invoices and receipts to ensure purchases obtain proper authorized object codes. No unauthorized purchases were identified.
Audit Concerns				
1	Purchasing Card Audit Program Needs to be Strengthened (Implemented)	The Purchasing Department can improve the effectiveness of its monitoring by establishing a formal audit methodology and schedule that ensures all departments are audited at least once over an established audit cycle. Additionally, a formal methodology should be developed for selecting departments to audit. We recommend that the Purchasing Department clearly identify the specific items that will be audited on a monthly basis by the Purchasing Card Program Coordinator. These items for review should be aligned with the requirements	The Department of Purchasing will work with the Department of Finance to develop a formal audit plan. The following action(s) will be taken: <ul style="list-style-type: none"> The Audit Plan will include the methodology to be used, a schedule that will ensure all departments are audited at least once over an established audit cycle and the procedural steps to be utilized by the Purchasing Card Program Administrator. The Audit Plan will be submitted to the Internal Auditor for review and 	There were measures taken to strengthen the P-Card program including the desk reviews, multiple levels of review from the user departments, Purchasing and Accounts Payable departments, tracking of violators and documenting violations of P-Card users. Management has not implemented a formal audit methodology to ensure all departments are audited at least once a year. However, the Purchasing department has correlated with the

Table 1

	Findings	Recommendation	Corrective Action Plan	Current Status
		<p>in the P-Card Manual and should require dual review to include a review by the Purchasing Card Program Coordinator and a member of senior level management in the Purchasing Department. Dual review is one mechanism that can be used to increase internal controls and provide assurance that improper and/or abusive purchases are being prevented, or if occurring, being promptly detected with appropriate corrective action being issued. Results of monthly audits should be tracked in an effort to monitor departmental compliance or non-compliance used for grounds for card revocation when warranted.</p>	<p>comment no later than November 30, 2015.</p>	<p>Office of the County Auditor to perform quarterly reviews of purchasing card transactions.</p>

In summary, the illustration of the resolution of the findings are as follows:



We identified one (1) additional finding during our follow-up review.

Findings and Recommendations

Finding 1 – Overpayment of Invoice

According to the *Purchasing Card Manual*, the Purchasing Card Liaison “provides instruction to their cardholder(s) regarding program policies and procedures, reviews, compile and approves cardholder reconciliation reports for accuracy...” and the Purchasing Card Program Administrator is “responsible for reviewing user department/cardholder reconciliation reports and electronic entries (PRCC) for accuracy regarding timely submittal, invoices/receipts, proper and valid fund accounting information...” The invoices included in the reconciliation package should be reviewed for clerical accuracy and compared against the actual amount charged to ensure the correct amounts are paid to the vendor. During our review of the P-Card reconciliation package, we noted an overpayment. The invoice was overpaid due to a clerical error on the vendor invoice. Failure to properly calculate invoices can result in an overpayment and the vendor receiving payment for services not rendered.

Recommendation

We recommend that invoices be reviewed for clerical accuracy to ensure the authorized amounts are paid to vendors. This will enhance internal controls and promote financial conservatism with County funds.

CONCLUSION

Although, our review of the follow-up audit revealed that the Department had one (1) finding related to an overpayment to a vendor, there were many aspects that were successful for the P-Card program. For example, in our review of the selected transactions, we noted established spending limits were maintained, cardholders reconciled the statements, the statements were reviewed, purchases were for legitimate business purposes, and invoices were obtained for transactions prior to payment processing. There was also a revised *P- Card Manual* developed, and mandatory yearly purchase card refresher training for cardholders. These actions promoted efforts to enhance internal controls. Overall, this review found significant progress noted when comparisons were made to the prior audit; however, improvements are desired to improve the effectiveness and efficiency of the purchase card process. As noted in a previous audit, an additional staff member dedicated to the P-Card Program will enhance the efficiency and effectiveness of the P-Card reviews, strengthen internal controls, and mitigate financial risks to the County. We will continue to monitor the implementation of the recommendation and/or corrective action plan of the Purchasing Card audit.

Please provide a written response to this follow-up review within ten (10) business days. Be sure to address the written response to Anthony Nicks, County Auditor. The written response should be submitted through the County Manager's Office and to Robbie Bishop-Monroe, Audit Coordinator in the Office of the County Auditor at Robbie.Bishop-Monroe@fultoncountyga.gov. We would like to thank management and staff for their timely cooperation and assistance during this audit. The distribution of this report is reserved for the executive management of Fulton County and the Board of Commissioners.