



# Wicomico County, Maryland

## OFFICE OF THE INTERNAL AUDITOR

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Levin Hitchens, CIA  
Internal Auditor

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## Internal Auditor's Follow-up Report

The County Council and Acting County Executive of Wicomico County, Maryland:

This is a follow-up report in regards to the Purchase Card Audit Report published on August 31, 2021 and follow-up report dated March 21, 2022. IA used April and May 2022 as test months for this follow-up. During that time, the County had 1,925 purchase card transactions totaling \$403,260.88. The average transaction was \$209.47. IA tested 100% of the transactions in the sample. This is the second follow-up from the original report. In the previous follow-up, both the comments finding and allocations finding were brought to levels that warranted no further testing.

### Electronic Signoff (e-signoff)

In the previous follow-up, approximately 87% of all transactions were successfully signed off. In this follow-up, approximately 99% of transactions are signed off electronically.

Since the original report, management has actively addressed all three findings to achieve a level of compliance in line with the intent of the adopted policies and procedures. IA does not plan any further follow-ups to the 2021 report but does plan to continue auditing the purchase card program in future audit plans.

I would like to extend my appreciation to all those involved that made strides to address the original three findings. I would also like to recognize management's willingness to continually involve IA throughout the process and look forward to ongoing collaboration.

Respectfully submitted,

A handwritten signature in black ink that reads "Levin J. Hitchens". The signature is written in a cursive style.

Levin Hitchens, CIA  
Internal Auditor