



MEMO

OFFICE OF THE INTERNAL AUDITOR

To: Wicomico County Council and Rick Pollitt, County Executive
From: Steve Roser, CPA
Date: 8/22/2011
Re: Purchase/Travel Card Audit Follow-up

Message:

Pursuant to Purchase/Travel Card Audit Follow-up memo dated 4/7/2011 (copy attached), the Office of the Internal Auditor (IA) is pleased to report the following:

Three items from the list of findings contained in the Purchase/Travel Card Audit April 5, 2011 were scheduled for follow-up. IA is pleased to report the following:

As reported in the closed session with Council on July 19, 2011 AIM2 unit (fuel ring) installation on eligible vehicles now appears satisfactory.

The Finance Department updated Purchase Card Procedures Manual to include (among other things) clarification of who may be issued a card as suggested in the audit. Other changes to the manual are as follows:

- Increased level of petty cash up to \$300.00 from \$100.00 when vendor does not accept VISA
- Documents Recreation and Parks Division authority to possess a Wal-Mart Card to enable shopping at SAMS Club
- Replaced Fred Harris at alternate program administrator with Dawn Adams
- Removed requirement for justification statement for new travel cards requests
- Notes that Circuit Court does not use proxy reconciler

The Board of Elections, Local Licensing Board, and State's Attorney Office were retested for dual signatures on receipts.