

**SANTA ROSA COUNTY  
CLERK OF THE CIRCUIT COURT AND  
COMPTROLLER**

**INTERNAL AUDIT DEPARTMENT**

**AUDIT REPORT**

**SANTA ROSA COUNTY PURCHASING CARD PROGRAM**

**REPORT NUMBER BCC 22-10**

**REPORT ISSUED 8/21/2023**

**ISSUED BY: TERESA GARBER, INTERNAL AUDITOR**

# **Audit of Santa Rosa County Purchasing Card Program**

## **Background**

In today's modern world, purchasing cards (p-cards) are a common form of procurement for governments. With appropriate controls, p-cards are an effective and efficient way to make small routine purchases.

By design, purchasing card programs serve two purposes. First, they allow for low dollar, routine purchases of goods and services and second, they serve as the method of payment. Because of this, purchasing limits are programmed into the p-card that generally mirror the purchasing limits established in policy. Individual, daily and monthly limits can be set for each card providing for a range of controls (limitations). Purchases can also be controlled by restricting what is purchased (commodity codes), and where p-cards can be used (merchant codes).

Santa Rosa County's p-card program was created in 2015. The program authorizes the purchase of goods and services valued at or below \$2,500 by the County's p-cardholder. This is designed to improve the efficiency in processing low dollar purchases from vendors who accept the card as payment while ensuring accountability, and appropriate expenditures of taxpayer dollars. The SRC p-card is a county-issued Mastercard provided by Truist Financial Corporation (Truist). When the p-card is used to procure goods or services, the County earns an annual rebate equal to 1.25% of total p-card purchases as part of Truist's incentive program.

The County's procurement policies were adopted on February 14, 2019 upon the passage of County Ordinance 2019-04. Included in the Procurement Manual is the Purchasing Card Policy, identified as Appendix 1.

## **Methodology**

We reviewed Santa Rosa County's Procurement Manual, Purchasing Card Policy, and Employee Handbook. We met with the Director of Finance for the Clerk of Courts and Clerk Finance staff to conduct interviews on the processes employed. We interviewed Santa Rosa County's Director of Administration and the Assistant Budget Director who oversees procurement for the County. We audited the period from October 1, 2020 through June 15, 2022. We selected a random sample of p-card expenditures from a total population of 7,516, and reviewed the invoices submitted to Clerk Finance in support of the p-card charges made. Discussions and interviews were held with Department Directors and p-cardholders.

## Administration of the Program

Truist provides an online management program called Truist Enterprise Spend Platform (Truist system). The Truist system is utilized by the p-card administrator to establish the p-card program parameters, manage cardholder information, exercise management control over spending, and provide management reports based on selected criteria.

When a p-card is used, the system compares the transaction to preset limits established by the p-card administrator within the system. Transactions are approved or declined electronically based on the procurement card authorization criteria. In the system, the authorization criteria can be adjusted and includes, but is not limited to:

- Single transaction limit
- Monthly or daily purchase limit
- Approved vendors based on the Merchant Category Code
- Approved commodities based on the Merchant Category Code Groups

## Training

As mentioned previously, the Board of County Commissioners (BOCC) have formally adopted Santa Rosa County's purchasing policies with the passage of Santa Rosa County Ordinance No. 2019-04. As provided in those policies, the County's Procurement Office is required to provide county employees responsible for implementing the procurement process with mandatory training classes annually and maintain records related to those trainings.<sup>1</sup> All new cardholders are to receive a verbal review of the program as well as a copy of the P-card Policies and Procedures when the p-card is issued.<sup>2</sup>

## P-Card Issuance

All requests for new p-cards or changes to currently issued cards must be authorized by the County Administrator or his or her designee.<sup>3</sup> In general, p-cards are issued with a single transaction limit of \$2,500 and a monthly limit of \$10,000.<sup>4</sup> New cardholders are required to personally take possession of their p-card by signing a cardholder agreement.<sup>5</sup>

## Responsibilities

All cardholders are responsible for securing the p-card, making purchases that adhere to provisions in the Santa Rosa County Purchasing Card Policy and obtaining receipts for purchases.<sup>6,7</sup> Receipts must be reviewed and approved by their supervisor or division director prior to submitting to Clerk

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<sup>1</sup> Santa Rosa County Procurement Manual, Rev 2, Page 8, Section 5

<sup>2</sup> Santa Rosa County Procurement Manual, Rev 2, Appendix 1, Page 47, Section B.1.d.

<sup>3</sup> Santa Rosa County Procurement Manual, Rev 2, Page 47, Appendix 1, Section B.1.c.

<sup>4</sup> Santa Rosa County Procurement Manual, Rev 2, Page 47, Appendix 1, Section B.1.a.

<sup>5</sup> Santa Rosa County Procurement Manual, Rev 2, Page 47, Appendix 1, Section B.1.d.

<sup>6</sup> Santa Rosa County Procurement Manual, Rev 2, Page 20, Section 9.03

<sup>7</sup> Santa Rosa County Procurement Manual, Rev 2, Page 23, Section 12.01 D.

Finance within 10 days of purchase.<sup>8</sup> Lost or stolen purchasing cards shall be promptly reported to the Clerk Finance.<sup>9</sup> Supervisors or division directors are responsible for reviewing the cardholder's expenditures to ensure that an itemized receipt is provided, procured goods or services were necessary and appropriate, and the public purpose of the expenditure and the date the goods or services were received is documented. The only exceptions to the requirement to obtain supervisor or division director review and approval prior to submitting to the County's finance department are the p-card charges of directors and the County Administrator. The p-card invoices/receipts of procurements made by County directors are required to be reviewed and approved by the County Administrator if the p-card charges are for more than \$5,000. Likewise, County Administrator p-card invoices/receipts are only required to be reviewed and approved by the Chairman of the Board if the p-card charges are for more than \$35,000.<sup>10</sup>

Clerk Finance is required to conduct a post-audit of the expenditures and associated documentation and monitor the performance of the program.<sup>11</sup>

## County Observations and Recommendations

Following are our findings and recommendations from this sample to address County control, compliance, and governance issues discovered during our audit of the SRC Purchasing Card Program.

### Written Controls

The County has established written controls in the County's Purchasing Card Policy that provide for oversight of p-card use, reduce the likelihood of misuse, and minimize errors.

#### Transaction Controls

As discussed previously in this report, the Truist Enterprise Spend Platform provides the functionality to restrict the types of goods and services that can be purchased (Commodity Codes) and the merchants from whom purchases can be made (Merchant Category Codes). The County has not implemented these controls. Doing so would enhance the controls in place by reducing the likelihood of purchases for unallowable products or services.

#### Employee Transfers

When an employee (and cardholder) is transferred to another department, the purchasing card policy requires the **employee** to notify Clerk Finance.<sup>12</sup> In turn, if the new department director does not deem it necessary to retain p-card privileges, the employee is to notify Clerk Finance for cancellation.<sup>13</sup> As written, the County's Purchasing Card Policy does not provide for

<sup>8</sup> Santa Rosa County Procurement Manual, Rev 2, Page 49, Appendix 1, Sections H & K

<sup>9</sup> Santa Rosa County Procurement Manual, Rev 2, Page 47, Appendix 1, Section C

<sup>10</sup> Santa Rosa County Procurement Manual, Rev 2, Page 49, Appendix 1, Section K

<sup>11</sup> Santa Rosa County Procurement Manual, Rev 2, Page 49, Appendix 1, Section A.

<sup>12</sup> Santa Rosa County Procurement Manual, Rev 2, Appendix 1, Section D

<sup>13</sup> Santa Rosa County Procurement Manual, Rev 2, Appendix 1, Section D. 3

management's involvement in the process. The absence of management control and oversight represents a control weakness that should be corrected.

### Lost or Stolen Purchasing Cards

The County's Procurement Manual instructs the cardholder to notify Clerk Finance when a p-card is lost or stolen.<sup>14</sup> Clerk Finance then cancels the card. When a p-card is lost or stolen during nonbusiness hours, notification could be delayed by as much as two days. Delays in cancelling the p-card increases the risk of unauthorized charges.

### Missing P-Card Invoices/Receipts

P-cardholders may lose receipts on occasion however the county's procurement manual does not include instructions to cardholders when this occurs.

## Compliance

### Training

The County's procurement policy requires all employees responsible for procurement of goods and services to attend annual training provided by the county's procurement office. The county's procurement office is required to provide such training and maintain records related to that training.<sup>15</sup>

The county's procurement office does not currently provide annual training to those procuring goods and services paid for by p-card. In discussing this matter with county staff, they indicated that they are in the process of establishing training that would meet the requirements of the county's policy.

Issuance of the p-card effectively delegates the procurement of products and services valued at or below \$2,500 to the p-cardholders. P-cardholders should receive training about the controls in place that must be followed.

### Enforcement

The County's Procurement Manual rightfully assigns the responsibility of administering the policies and procedures established by the manual to the County's Procurement Office.<sup>16</sup> County procurements of goods and services paid for by p-card is a county function that requires oversight to ensure that the purchases adhere to County policy.

Santa Rosa County's Procurement Officer does not monitor purchases made with a county p-card. As a result, procurements paid for by a p-card that violate the controls established by county policy are not regularly identified. Disciplinary actions established in policy for violations have not been taken.

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<sup>14</sup> Santa Rosa County Procurement Manual, Rev 2, Appendix 1, Section C

<sup>15</sup> Santa Rosa County Procurement Manual, Rev 2, Section 5

<sup>16</sup> Santa Rosa County Procurement Manual, Rev 2, section 9.02

Sixty percent of our sample did not comply with policies established by the county. These exceptions are discussed in this report, and include one or more incidences where:

- Sales tax was paid by County p-card for tax-exempt purchases.
- Purchasing card invoices/receipts did not always document the public purpose of the expenditure
- Procurements of goods and services were purchased by a county employee using another employee's p-card.
- Purchasing card invoices/receipts did not include evidence of management review.
- Travel related purchases were charged to the traveler's p-card without evidence of prior travel approval
- Approved purchasing card invoices/receipts were not forwarded to Clerk Finance within 10 days of purchase.
- Procurements were subdivided and orders were split to circumvent the \$2,500 single transaction limit control.
- Payments exceeding \$2,500 were made to one vendor circumventing the competitive procurement requirements.

### Sales tax

Purchases of county goods and services are exempt from Florida sales tax. The County's exemption certificate issued by the Florida Department of Revenue should be utilized when making purchases with a p-card.<sup>17</sup> Onus is on the cardholder and the cardholder's supervisor/director to ensure that sales tax was not paid at the time of purchase, and, if it was, that the vendor is notified to issue a credit in the amount of the sales tax charged to the p-card prior to submitting the invoice/receipt to the Clerk Finance.

Nine percent of our sample revealed that sales tax was charged without requesting a credit for taxes paid from the vendor. In effect, the county paid sales tax on what should have been tax exempt.

### Public Purpose

Public funds may only be used for a public purpose.<sup>18</sup> Use of county funds expended for anything other than a valid public purpose is unlawful and, as such, is prohibited. Additional guidance on the subject is provided in Attorney General Opinions dating as far back as 1958, requiring that invoices submitted for payment must contain information necessary to establish the legality of the payment.<sup>19</sup> This requirement is addressed in the County's Procurement Manual when it tasks the supervisor/director with the review of the p-card expenditures of subordinates to ensure that the public purpose for each expenditure be sufficiently documented.<sup>20</sup>

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<sup>17</sup> Santa Rosa County Procurement Manual, Rev 2, Page 48, Appendix 1, Section G

<sup>18</sup> [Florida Attorney General Opinion No. 86-87](#)

<sup>19</sup> Florida Attorney General Opinion No. 68-12

<sup>20</sup> Santa Rosa County Procurement Manual, Rev 2, Appendix 1, Section L

Eighteen percent of the invoices reviewed were approved by the supervisor/director, but did not contain sufficient information to establish the public purpose. Some of the invoices were lump-sum charge receipts that did not specify the items or services purchased.

### Authorized User

P-cards are issued directly to the cardholder, establishing the cardholder as the authorized user. All others are prohibited from using the p-card, regardless of how the purchase is made, i.e. by phone, in person, online, etc.<sup>21</sup> Fifteen percent of the invoices reviewed were for products or services procured by a county employee and paid for using the p-card of another employee.

### Expenditure Review

The invoice or receipt for procurement of goods or services paid for by p-card must be reviewed by the supervisor/director prior to submission to Clerk Finance.

Supervisory review is a control measure incorporated in the Procurement Manual to provide management review to ensure that:

- The goods and services procured were necessary and appropriate;
- The public purpose for the expenditure is sufficiently documented;
- The date the goods or services were received is sufficiently documented; and
- An itemized receipt/invoice is provided.<sup>22</sup>

Six percent of the invoices reviewed did not contain evidence of supervisor/ director approval prior to submission to Clerk Finance. The documentation submitted was a receipt evidencing a lump-sum credit card payment issued to a private veterinary clinic. The receipt did not detail the services received, the date the services were received, or the animal that received treatment.

### Travel

P-cards may be used for travel related expenses.<sup>23</sup> The County Administrator must approve all out-of-county travel<sup>24</sup> Of the p-card invoices reviewed, five were travel related. Four of those five invoices were expenditures charged to the p-card without evidence of County Administrator approval. Two were made by the Economic Development Department, one by the Tourist Development Department and one by Animal Services.

### Timely Processing of Invoices

The Clerk's Finance Department has a small window of time in which to process and pay p-card charges each month. For the period under review, there were approximately 370 p-card charges each month. Timely processing by county employees then is that much more important. Once a p-card invoice/receipt has been reviewed and approved by the supervisor/director, the p-card

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<sup>21</sup> Santa Rosa County Procurement Manual, Rev 2, Appendix 1, Section F

<sup>22</sup> Santa Rosa County Procurement Manual, Rev 2, Appendix 1, Section K

<sup>23</sup> Santa Rosa County Procurement Manual, Rev 2, Appendix 1, Section N

<sup>24</sup> Santa Rosa County Employee Handbook, Section 512-Travel Policy

invoice/receipt is required to be submitted to Clerk Finance within 10 days.<sup>25</sup> Of the p-card invoices tested, 21% were not submitted to Clerk Finance within 10 days of the date purchased. This practice can increase the likelihood that questionable p-card charges could be paid.

### Subdivided Purchases and Split Orders

Subdividing purchases to circumvent the Santa Rosa County competitive procurement requirements is prohibited<sup>26</sup> as is splitting an order into smaller orders to circumvent the single transaction limit.<sup>27</sup>

We identified twenty-nine p-card transactions where separate charges were made on a p-card to split the payment thereby circumventing the transaction limit on the card. These transactions were made by eight cardholders to procure goods and services for seven different County departments. We also identified instances where orders to purchase multiple like items from the same vendor on the same day were ordered separately, effectively circumventing the single transaction limit established on the p-card.

### Competitive Bids

Authorizing a purchase that falls outside the guidelines established by the Santa Rosa County Procurement Manual is a violation of board policy.<sup>28</sup> During our review we identified eighteen p-card transactions where the County temporarily approved charges exceeding the established \$2,500 single transaction limit (STL). This increase resulted in the County circumventing the written competitive procurement procedures.

During the 22-month audit period, Central Landfill staff made payments by p-card totaling \$12,938 to one vendor to rent portable storage containers. Although initially rented as an emergency to store materials and equipment in the aftermath of Hurricane Sally, they have continued to rent containers from the same vendor without obtaining three written quotes and the County Administrator's authorization.<sup>29</sup>

### Travel Reimbursement

An effective travel policy requires that all expenses related to the trip be reflected and reconciled on the travel claim. Documentation to support the travel and all amounts appearing on the travel claim should be attached.

The travel reimbursement form utilized by the County is an adapted version of the State of Florida Voucher for Reimbursement. The state form requires the traveler to report all travel expenditures and calculates the total to be reimbursed to the traveler as the difference between total expenditures and those paid by p-card. The County's version does not require the traveler to report all trip

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<sup>25</sup> Santa Rosa County Procurement Manual, Rev 2, Appendix 1, Section H

<sup>26</sup> Santa Rosa County Procurement Manual, Rev 2, Page 36, Section 24

<sup>27</sup> Santa Rosa County Procurement Manual, Rev 2, Page 51, Appendix 1, Section P

<sup>28</sup> Santa Rosa County Procurement Manual, Rev 2, Page 36, Section 24.01

<sup>29</sup> Santa Rosa County Procurement Manual, Rev 2, Page 22, Section 12.01, Table 1 & Page 24, Section 13.02



expenditures, but rather, only those they are seeking reimbursement for. As such, it is not possible to conduct any meaningful audit of the travel claim.

## Conclusion

While the County has established internal controls over the p-card program, these controls could be strengthened. Procedures should be developed to ensure adequate management oversight of the program and reduce the likelihood of misuse and error.

Based on our review and subsequent information obtained during the course of this audit, we believe that expenditures paid by SRC p-cards were ordinary and necessary and served a public purpose.

## Clerk Administration

The Santa Rosa County Clerk of the Circuit Court (Clerk) is a constitutional officer that serves as the accountant and auditor for the Santa Rosa County Board of County Commissioners.<sup>30</sup> Florida Statute prohibits the Clerk from making payments that are not authorized by law, or is otherwise illegal, and holds the Clerk both personally and criminally liable for doing so.<sup>31</sup> As the county auditor, it is the function of the Clerk to operate as a check-and-balance on the exercise of the Commission's power to expend county funds.

The Clerk has a duty to determine whether an expenditure is a valid and legal County obligation that serves a public purpose prior to making payment. His or her authority to refuse to make an invalid or illegal payment is supported by numerous Florida Attorney General Opinions dating back as far as 1958.<sup>32</sup>

When reviewing selected p-card transactions we identified matters related to the Clerk's administration of SRC Purchasing Card Program and control activities. The following are our observations and recommendations.

## Transaction Controls

The Clerk of Courts Finance Department (Clerk Finance) is responsible for monitoring the p-card program.<sup>33</sup> As discussed previously in this report, the Truist Enterprise Spend Platform provides the functionality to set individual, daily, and monthly spending limits, as well as setting controls over the goods and services that can be purchased and the merchants from whom purchases can be made.

The Board adopted p-card policy provides that p-cards have a single transaction limit (STL) of \$2,500 however we noted 9 cards with STL in excess of this amount.

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<sup>30</sup> Florida Constitution, Article VIII, Section 1(d); Article V, Section 16

<sup>31</sup> Section 129.09, Florida Statutes

<sup>32</sup> Florida Attorney General Opinions 58-236; 68-12; 86-87; 2001-29

<sup>33</sup> Santa Rosa County Procurement Manual, Rev 2, Appendix 1, Section A

## Purchasing Card Issuance

The Clerk's Finance Department issues p-card to new cardholders. Before issuance, the cardholder must sign a cardholder agreement and receive a verbal review of the program along with a copy of the Purchasing Card Policies.<sup>34</sup> The cardholder agreement includes general information concerning card security, user restrictions and requirements, and misuse consequences.

Clerk Finance provides verbal instruction on the security and use of the p-card; however, a copy of the Purchasing Card Policies and Procedures are not provided. Written instructions are not utilized to ensure each new cardholder receives all the information necessary for the proper use of the p-card and is aware of his or her responsibilities as a p-cardholder.

## P-Card Program Recommendations

### County

As mentioned previously, p-cards serve as a method of County procurement and, as such, the responsibility for management and oversight of the p-card program belongs with the County. Typically, that responsibility is assigned to the procurement office. We recommend that control, oversight, and administration of the p-card program be transferred to the county's procurement office.

County Administration should develop adequate controls to ensure management oversight of p-card use and to reduce the likelihood of misuse and minimize errors by County employees. The following recommendations are included to strengthen the County's controls and oversight.

- The County's Purchasing Card Policy should be revised to address:
  - When p-card holders are transferred to another department: The p-cardholder's current and future department directors should coordinate in determining the disposition of the p-card upon completion of the transfer. In addition, the p-cardholder's current department director should be responsible for notifying the Administrative Services Director in the event of cancellation.
  - When a p-card is lost or stolen: The toll-free telephone number of the issuing bank and instructions for cardholders to contact the issuing bank directly before contacting the Finance Department should be included in the County's Purchasing Card Policy.
  - When a receipt is lost: Such should include instructions to contact the vendor to obtain a duplicate receipt. If the cardholder is unsuccessful in obtaining a duplicate receipt, the County should require the cardholder to document the details of the transaction and include a signed certification that the transaction was for authorized County business that complied with County policy and procedure. A lost Receipt

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<sup>34</sup> Santa Rosa County Procurement Manual, Rev 2, Appendix 1, Section B

Form should be developed to aid in this process so that the process is followed consistently by all County departments. Disciplinary actions should be developed for repeat offenders.

- When sales tax is charged by a vendor: The cardholder should reimburse the county for taxes charged to the p-card in those instances where the vendor fails to refund the tax.
- The information required to be documented on each invoice submitted to Clerk Finance, including:
  - P-cardholder's name
  - County department purchasing the goods and services
  - Authorizing supervisor/director's printed name and full signature
  - County's expense account code where payment should be charged
- The County should implement controls within the Truist system to restrict the commodities that can be purchased with the p-card or the merchants where p-card purchases can be made. Doing so would enhance the controls in place by reducing the likelihood for purchases of unallowable products or services.
- The County's procurement office should create formal training that all p-cardholders are required to attend before issuance of a p-card and annually thereafter to ensure all are aware of the controls and requirements established by the County. Records should be maintained documenting the dates and times of training provided as well as those receiving such training. The training program should include the distribution of the Santa Rosa County Procurement Manual, Santa Rosa County's Travel Policy, and contact information of the purchasing office should questions arise in the future. This training should include discussion of the following:
  - Appropriate use of the p-card, emphasizing that the authority to procure goods and services are delegated strictly to the p-cardholder by virtue of its issuance. The use of the p-card by anyone other than the purchasing cardholder is unauthorized.
  - Requirement to document the lawful use of public funds on each invoice.
  - The required supervisor's/director's review of the p-card receipt/invoice, and documentation of their review, prior to submission to Clerk Finance to certify that:
    - The goods and services obtained were necessary and appropriate.
    - The public purpose for the expenditure is sufficiently documented.
    - The date the goods or services were received is sufficiently documented.
    - An itemized receipt/invoice is provided.
  - The importance of promptly submitting p-card invoices/receipts within the 10-day timeframe established.
- The County should ensure that all p-cards are issued in accordance with the County's established p-card policy, all new cardholders receive a copy of the County's Purchasing Card Policies, and the verbal review of the program is formalized to ensure consistent delivery to each new cardholder. The County should monitor cardholder's use of the p-cards for noncompliance, taking action as established in the policy.
- The County should adopt a reimbursement form where all travel expenditures are documented. Receipts/invoices and the approval to travel should accompany the form when submitting to Clerk Finance.

## Clerk

As discussed previously, it is the function of the Clerk to operate as a check-and-balance on the exercise of the Commission's power to expend county funds. The Clerk has a duty and obligation to ensure that expenditures of county funds are in accordance with state law, as well as county policy. Clerk Finance is responsible for conducting a pre-payment audit of all invoices paid for by County p-card to ensure the validity and legality of the expenditure. As such the Clerk shares the responsibility for the findings contained in this report.

In relation to expenditures made by p-card, the Clerk should ensure that:

- P-card limits adhere to established policies.
- Clerk Finance's review of p-card purchases should ensure that:
  - Each invoice contains the date the purchase was made, a clear description of the products or services purchased, number of each product purchased, and unit cost is listed on the receipt/invoice;
  - Sales tax is not included in the total due;
  - The amount total due is correctly calculated;
  - The County or a County employee is identified as the purchaser;
  - The purchase is not for a prior unpaid balance on an account;
  - The invoice identifies the payment confirmation number, if applicable;
  - The public purpose of the expenditure is readily apparent or sufficiently documented on the face of the invoice; and
  - The supervisor's or division director's review of the invoice and authorization to expend funds is clearly documented on the face of the invoice.
- Finally, the Clerk should ensure a separate evaluation of the public purpose for the expenditure is conducted to determine the validity and legality of the expenditure.

End of Report



# SANTA ROSA COUNTY BOARD OF COMMISSIONERS

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SAM PARKER, District 1  
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COLTEN WRIGHT, District 5

DEVANN COOK, County Administrator  
BRAD BAKER, Asst. County Administrator  
THOMAS V. DANNHEISSER, County Attorney

April 25, 2023

Teresa Garber  
Internal Audit Director  
Santa Rosa County Clerk of Court

Teresa,

We appreciate the opportunity to respond to the audit of the purchasing card program dated January 23, 2023.

We have reviewed the report and are pleased that you found the p-card expenditures reviewed to be ordinary, necessary, and serving a public purpose. To ensure we continue to have proper management of the program, we plan to take the following actions by the identified dates to address the audit findings.

- Update the procurement and purchasing policies and procedures to ensure compliance with §287.057, F.S.
  - Draft Completed: April 21, 2023
  - Draft Reviewed by Staff: May 5, 2023
  - Draft Reviewed by Clerk's Staff: May 19, 2023
  - Request the Board of County Commissioners consider scheduling a public hearing to amend/replace Ordinance No. 2019-04: May 8, 2023
- Gain access to Truist Enterprise Spend Platform and receive training from Clerk's staff.
  - Request Access: April 28, 2023
  - Training: May 12, 2023
- By May 29, 2023, procurement staff will begin the following:
  - Obtain updated authorization forms for all p-card cardholders based on the appropriate thresholds as identified in the updated manual.
  - Monitor monthly purchases within the Truist Platform.
  - Implement controls within the Truist Platform.
  - Update all forms related to purchases to ensure ease of use and documentation of appropriate information to support the purchase.
  - Randomly sample procurements below the \$25,000 threshold to ensure appropriate procedures were followed and documented.
  - Identify a procurement liaison within each department and provide training as necessary.
  - Provide p-card training to all new cardholders within 7 business days of the employee receiving the card.

We have no objections to the findings or recommendations and will address each as we work to strengthen our existing policies and procedures.

Respectfully,

DeVann Cook  
County Administrator



**DONALD C. SPENCER**  
CLERK OF THE CIRCUIT COURT & COMPTROLLER  
SANTA ROSA COUNTY, FLORIDA

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June 22, 2023

Teresa Garber  
Internal Audit Director  
Santa Rosa County Clerk of Court

Teresa,

We appreciate the opportunity to respond to the audit of the purchasing card program dated February 8, 2023.

We have reviewed the report and agree with the recommendations relating to the Finance Department's role in the purchasing card program.

In order to ensure proper management of the program, we will be more diligent in our review of purchasing card purchases so that we can continue to verify that all purchases are in compliance with County procurement policies and are properly documented as to approval and public purpose.

Respectfully,

Robert Miller  
Senior Accountant