



# Maricopa County

## Internal Audit Department

301 W Jefferson St  
Suite 660, Phx, AZ  
85003-2148  
602-506-1585  
maricopa.gov/  
internalaudit

**To:** Maricopa County Board of Supervisors

**From:** Ross L. Tate, County Auditor

**Subject:** Audit Report: Review of Procurement Card Transactions

**Date:** June 18, 2013

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**Conclusion:** We found no significant exceptions with the procurement card transactions reviewed. In general, controls within the County agencies reviewed appear to be working as intended.

**Observation:** We scanned 42,493 procurement card (P-Card) transactions totaling \$29.4 million for inappropriate purchases. We then selected 36 transactions from 13 County agencies for a more detailed review. Although we did not find any inappropriate purchases among the 36 transactions, we did find some administrative exceptions, such as late reconciliations, insufficient documentation, and missing authorizations. We issued detailed reports with recommendations to all agencies included in this review. Agency management concurred with our recommendations.

**Objective:** Our audit objective was to determine if P-Card purchases were appropriate, adequately supported, and in compliance with County policies. The scope of our work included: (1) reviewing related policies and procedures, (2) interviewing agency personnel, and (3) reviewing selected P-Card transactions. This review included P-Card transactions for fiscal year 2012. Internal Audit periodically monitors P-Card activity to deter abuse and increase management awareness of purchasing controls.

This report is intended primarily for the information and use of the County Board of Supervisors, County leadership, and other County stakeholders. However, this report is a matter of public record, and its distribution is not limited.

This audit was approved by the Board of Supervisors and conforms to International Standards for the Professional Practice of Internal Auditing. If you have any questions about this report, please contact Eve Murillo, Deputy County Auditor, at 506-7245.