



Fairfax County Internal Audit Office

**Department of Public Works and Environmental
Services-Wastewater Collection Division
Procurement Card Audit
Final Report**

November 2009

"promoting efficient & effective local government"

Executive Summary

Our review of the Department of Public Works and Environmental Services-Wastewater Collection Division (DPWES-WCD) procurement cards, whose population included two cards and annual activity of 315 transactions, revealed that the internal controls in the areas of weekly transaction reviews, transaction logs and FAMIS reconciliations were adequate. Internal control procedures were well documented, there was adequate separation of duties in place, and the department appeared to be in compliance with internal controls outlined in the county Procedural Memorandum (PM) 12-02. Our review resulted in no reportable findings.

Scope and Objectives

This audit was performed as part of our fiscal year 2010 Annual Audit Plan and was conducted in accordance with generally accepted government auditing standards. 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. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. The audit covered the period of September 2008 through August 2009, and our audit objectives were to determine if the department:

1. Had developed written internal procedures in accordance with PM 12-02.
2. Followed the county rules and procedures for the use of procurement cards.
3. Had adequate internal control procedures in place and that these procedures were being followed by cardholders.
4. Transactions were reasonable, in line with policy, and did not appear to be fraudulent.

Methodology

Audit methodology included a review and analysis of internal control procedures, procurement card expenditures and related accounting records of the department. Our audit approach included an examination of procurement card expenditures, records and statements; interviews of appropriate employees; and a review of internal manuals and procedures. We evaluated the processes for compliance with county PM 12-02 *Use of the County Procurement Card*. Information was extracted from the procurement card management system for sampling and verification to source documentation during the audit; however, our audit did not include an independent review of the system controls. Our transaction testing did not rely on system controls; therefore, this was not a scope limitation.
