


Office of the Independent Police Auditor Procedural Memorandum	
No: 01	Subject: Procurement and Expenditure Reconciliation
Approval Date: January 1, 2023	Review Date: January 1, 2026
Signed by Richard Schott, Independent Police Auditor	

Purpose: This policy establishes the general responsibilities of staff in the Office of the Independent Police Auditor (OIPA) in regards to making purchases and reconciling business expenditures on a regular basis.

Purchases Using the P-Card

The Department of Clerk Services staff will serve as the P-Card Program Manager for the OIPA. The Department of Clerk Services staff will also serve as the Custodian of the P-Card.

The OIPA Management Analyst (MA) III will serve as the authorized User of the P-Card for the OIPA. The authorized User is responsible for:

- Making purchases using the P-Card on behalf of OIPA.
- Ensuring that P-Card information is kept secure at all times by password protecting the electronic file.
- Signing out the physical P-Card from the Custodian when necessary.
- Securing verbal or written approval for purchases from the Independent Police Auditor (IPA).
- Collecting and retaining vendor receipts, invoices, and packing slips – or requesting these from the Custodian when applicable – for purposes of future reconciliation.
- Ensuring there is adequate funding for all purchases, confirming that the business purpose is in keeping with the agency’s mission, and that costs are reasonable.
- Forwarding all receipts and invoices to the Custodian for posting into FOCUS.
- Reporting lost or stolen P-Card to the bank (1-800-316-6056), and the DPMM administrator (DPMMPcard@fairfaxcounty.gov) and to the Custodian.

Purchases Through FOCUS Marketplace

The Management Analyst (MA) III will serve as the main Shopper through FOCUS Marketplace with the Department of Clerk Services staff serving as a back-up shopper when the MA III is unavailable.

- When MA III serves as Shopper, the Department of Clerk Services staff will serve as the Approver of the shopping cart in FOCUS, and the IPA will serve as the Receiver of the items.
- When Department of Clerk Services staff serves as the Shopper and Approver, the MA III or the IPA will serve as the Receiver of the items.

The Shopper is responsible for:

- Securing verbal or written authorization from the IPA for the specific purchase.
- Placing the order in the FOCUS system.
- Collecting all receipts and invoices for future reconciliation.

The Approver is responsible for:

- Ensuring there is adequate funding for all purchases, and confirming that the business purpose is in keeping with the agency's mission and that costs are reasonable.
- Seeking clarification or additional approval, if needed, for the purchase from the IPA.

The Receiver is responsible for:

- Checking that all items on the packing slip were received and signing and dating the packing slip. Or if no packing slip is available, writing down the information on a piece of paper or sending an email to record the receipt of items.
- Providing the packing slip, or emailing confirmation of receipt details (i.e., date, time, and items received), to the MA III for future reconciliation.

Expenditure Reconciliation

The Management Analyst III will serve as the Reconciler for OIPA and is responsible for:

- Collecting and retaining vendor receipts, invoices, and packing slips from the Custodian, Shopper, and Receiver.
- Completing reconciliation of all expenditures monthly including:
 - Pulling budget summaries and line item reports for the month from the FOCUS system.
 - Ensuring all expenditures have appropriate backup documentation (invoices, packing slips, FOCUS cover report).
 - Certifying that all financial transactions have been reconciled for the month by completing a Reconciliation Certification Form.
- Identifying and resolving any discrepancies and recording them on the Reconciliation Certification Form.
- Securing final review and approval of reconciliation packet by the IPA.
- Filing and retaining documentation for audit review.
- Assigning costs incurred (if any) in service of the Police Civilian Review Panel in FOCUS.