

DFS Charge Reviews

Cardholder, Approver, and Reconciler Responsibilities

- ▶ Ensure the purchase has proper statutory authority and is an appropriate use of state funds
- ▶ Ensure receipt is signed and dated by the cardholder and contains necessary detail of the purchase
- ▶ Ensure justification is provided and supporting documentation is attached to receipt

Lack of information above could result in the charge being filed as unallowable or non-compliant

Supporting Documentation

Consists of:

- ▶ Original, readable, itemized receipts
 - ❑ Clear reflection of goods or services acquired, number of units and cost per unit
 - ❑ Copy of original thermo receipt with the original receipt
- ▶ Signed and dated receipts
 - ❑ Supervisory approval clearly evident
 - ❑ Signed certification statement for all services
- ▶ Completed Travel Authorization Form
 - ❑ Benefit to the State statement
- ▶ Completed Travel Voucher

Common Findings

Itemized Receipts

- ▶ Receipts must clearly reflect:
 - ▶ Description of the goods or services acquired
 - ▶ Number of units
 - ▶ Cost per unit
- ▶ The combination of several documents to provide the description, number of units, and cost per unit may be used
- ▶ Stand alone quotes are insufficient
- ▶ Numerical code descriptions alone are not acceptable
- ▶ Invoice used for payment must be marked “Paid by PCard”

Cardholder Signature and Date

- ▶ Cardholder and/or supervisor did not sign/date the receipt
 - ❑ Must be a signature
 - ❑ Initials will not be accepted
 - ❑ Supervisory title under signature
 - Auditors cannot identify the signature

State Vehicle Repairs/Maintenance charges

- ▶ State vehicle number is not included in the description field
 - ▶ CFOM #4 (2006-2007)
- ▶ State vehicle number is not referenced on the invoice/receipt
 - ▶ Reference Guide for State Expenditures (Motor Vehicles; Repairs or Maintenance)

Rental Fuel Charges

- ▶ No rental agreement number (RA#) in the description field as required
 - ▶ CFMO #5 (2013-2014)

State Reimbursement

Goods/services:

- ▶ Any employee who incurs costs outside of authorized business needs must reimburse the state the total amount incurred

Travel:

- ▶ Amount may be deducted from the amount due to the traveler or the traveler should attach reimbursement to the Voucher for Reimbursement of Travel Expenses
- ▶ Reimbursement may be provided by
 - ▶ Personal or cashier's check or money order

Confirmation of deposited payment should be included with supporting documentation

PCard Charge Review Audit Findings Form



STATE OF FLORIDA
DEPARTMENT OF FINANCIAL SERVICES
BUREAU OF AUDITING

PCARD CHARGE REVIEW AUDIT FINDING

CHARGE REVIEWED

FINDING		REFERENCE	
Unallowable (pursuant to statewide guidelines)	<input type="checkbox"/>	Reference Guide for State Expenditures	<input type="checkbox"/>
Non-Compliant (against statewide/agency policy/plans)	<input type="checkbox"/>	Agency PCard Plan approved by DFS	<input type="checkbox"/>
Not Determinable (information not provided /insufficient)	<input type="checkbox"/>	Agency Addressed Memorandum #32 (12-13)	<input type="checkbox"/>
		Chief Financial Officer Memo #2 (14-15), 4 (06-07), 5 (13-14)	<input type="checkbox"/>
		Other: [REDACTED]	<input type="checkbox"/>
UNALLOWABLE EXPENDITURE (unallowable use of state funds, pursuant to statewide guidelines)			
Award exceeding \$100	<input type="checkbox"/>	Rental car prepaid	<input type="checkbox"/>
Duplicate payment	<input type="checkbox"/>	Statutory authority not documented	<input type="checkbox"/>
Fraud	<input type="checkbox"/>	Unauthorized/prohibited expenditure	<input type="checkbox"/>
Past due balance without itemized documentation	<input type="checkbox"/>	Other: [REDACTED]	<input type="checkbox"/>
Personal convenience/preference	<input type="checkbox"/>		
NON-COMPLIANT (does not comply with statewide or agency policy and/or agency PCard plan approved by DFS)			
Agenda not submitted	<input type="checkbox"/>	Rental Car Fuel Requirement not met, per CFOM #5 (13-14):	
Advance payment approval by DFS not cited or submitted	<input type="checkbox"/>	• not in agency PCard plan approved by DFS	<input type="checkbox"/>
Authorization to Incur Travel not submitted/conference	<input type="checkbox"/>	• fuel receipt not submitted	<input type="checkbox"/>
Benefits to the State not submitted	<input type="checkbox"/>	• receipt does not meet criteria	<input type="checkbox"/>
Cardholder signature not included on receipt	<input type="checkbox"/>	• rental car receipt not submitted	<input type="checkbox"/>
Date of goods/services received not evident	<input type="checkbox"/>	• rental agreement # (RA#) not in description field	<input type="checkbox"/>
Internal travel agent not in agency PCard plan approved by DFS	<input type="checkbox"/>	• travel voucher not submitted	<input type="checkbox"/>
Internal travel agent policy requirement(s) not met	<input type="checkbox"/>	Requirement(s) for training not met	<input type="checkbox"/>
Method of procurement for DO/PO/contract/grant not documented	<input type="checkbox"/>	State vehicle repairs and maintenance not in agency PCard plan approved by DFS	<input type="checkbox"/>
Open records statement not submitted/membership dues	<input type="checkbox"/>	State vehicle # not in description field for repair/maintenance	<input type="checkbox"/>
Payment not in accordance with DO/PO/contract/grant	<input type="checkbox"/>	Supervisor's approval not submitted	<input type="checkbox"/>
Perquisite requirement(s) not met	<input type="checkbox"/>	Transaction split to accommodate cardholder single transaction limit	<input type="checkbox"/>
Receipt/invoice requirement(s) not met	<input type="checkbox"/>	Other: [REDACTED]	<input type="checkbox"/>

Comments: [REDACTED]

Auditor: [REDACTED]

Date: [REDACTED]

Any Questions?