

April 2016

Highlights

Internal Audit Report to the Board of Supervisors/School Board

Why We Did This Review

Internal Audit conducted this review as part of our FY15 audit plan approved by the County Administrator and School Board Superintendent.

The audit focused on reviewing the County Administrator's non-payroll expenditures in FY15 (as of March 31, 2015) for compliance with County Administrative Policies and Procedures. In particular, our objectives were to:

- Test for potential duplicate payments and split purchases.
- Test travel and training expenditures.
- Test wireless devices and non-cash awards.
- Report results to the County Administrator.

Commendation

We commend County Administration as all expenditures were created and approved by authorized employees, traced and agreed to supporting documentation, followed proper purchasing/County procedures, were for legitimate County business, and there were no duplicate payments or split purchases.

What We Recommend

Ensure any employee who has approval for a wireless device or service sign the Wireless Technology Usage Agreement as well as complete the Information Security Awareness training.



For more information, please contact Greg L. Akers, at 804-748-1240 or akersg@chesterfield.gov

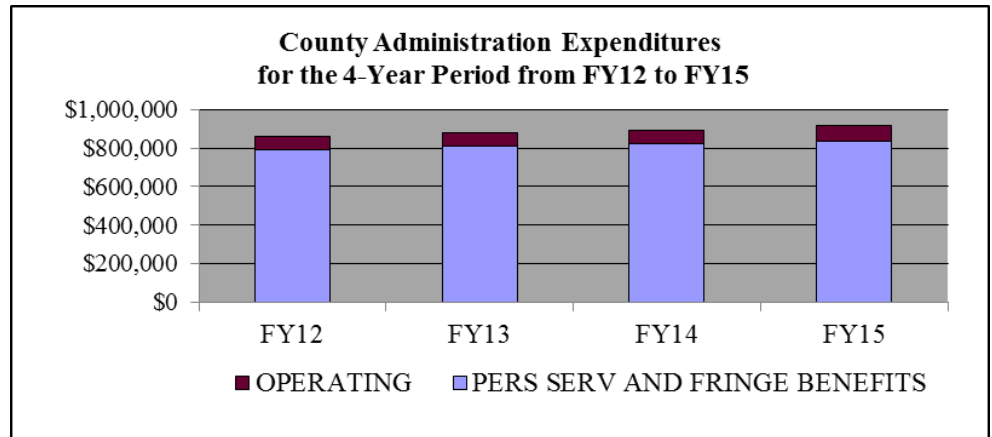
County Administrator's Expenditures



What We Found

Background

For FY15, department expenditures totaled \$913,351 including operating expenditures of \$75,743. As shown in the chart below, there has been a minor (6.37%) increase in expenditures over the past 4 years. Expenditures have experienced minor fluctuations each year (ranging from a 1.08% increase to a 2.63% increase) from FY12 to FY15.



Non-Payroll Expenditures

The following audit testing was performed for FY15 (as of March 31, 2015) with immaterial, if any, discrepancies noted:

- All invoices were created and approved by the appropriate individuals.
- A sample of 25 non-payroll expenditures had adequate supporting documentation, complied with County policies and procedures, and were for legitimate County business.
- No duplicate payments and split purchases were found.

During our testing of non-cash awards we noted there is no written documentation outlining the employee recognition program.

Wireless Devices

Wireless data services are provided for one employee. We reviewed all wireless expenditures for FY15 (as of March 31, 2015) and tested for compliance to CAP 7-11, and the following was noted:

- The employee has not signed the Wireless Technology Usage Agreement.
- The employee has not taken the Information Security Awareness Training class.

Actions Taken

- On January 19, 2016, the employee signed the Wireless Technology Usage Agreement.
- On March 22, 2016, County Administration provided written documentation outlining their recognition program for non-cash awards.

Management concurred with 1 of 1 recommendation to be implemented by July 31, 2016.

We appreciate the cooperation received from management and staff while conducting this audit.