

Highlights

Internal Audit Report to the Board of Supervisors/School Board

Management Services Deputy County Administrator's Expenditures



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 Management Services Deputy 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.

What We Recommend

We recommended Accounting:

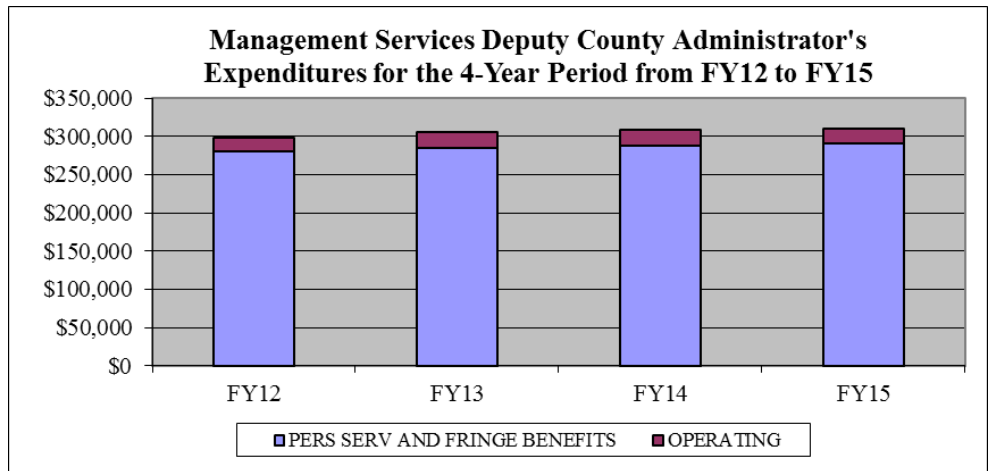
- Ensure the current IFAS system accesses that are granted for each department are accurately reflected in the separate IFAS Users Security database.
- Continue to explore options to provide financial system user access reporting directly from the application, which would improve reporting accuracy, efficiency, and overall security.



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

What We Found

For FY15, department expenditures totaled \$309,896 including operating expenditures of \$19,317. As shown in the chart below, there has been a minor (3.85%) increase in expenditures over the past 4 years. Expenditures have experienced fluctuations each year (ranging from a 2.61% increase to a 0.33% increase) from FY12 to FY15.



Commendation

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

Non-Payroll Expenditures

The following audit testing was performed for FY15 (as of March 31, 2015), and the following was noted:

- All 25 expenditures tested traced and agreed to supporting documentation, followed proper purchasing procedures, and were for legitimate, reasonable County business.
- No duplicate payments or split purchases were found.
- According to the IFAS User Financial Security Verification Reports first provided by Accounting, 5 of 9 (56%) purchase orders tested appeared to have been approved by an unauthorized individual. The individual had the appropriate authority; however, it was not correctly documented in the report.

Management concurred with 2 of 2 recommendations to be implemented immediately.

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