

County of Santa Clara

Finance Agency
Controller-Treasurer Department

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Date: November 12, 2009

To: Edward Garcia, Board of Supervisors, District Two
Vinod K. Sharma, Controller-Treasurer Department
Irene Lui, Controller-Treasurer Department
Hema Thanapathy, Procurement Department

Cc: George Shirakawa, Board of Supervisors, District Two
Marisa Ybarra, Board of Supervisors, District Two
Jenti Vandertuig, Procurement Department
Roslyn Fuller, Procurement Department
Bill Perrone, Internal Audit Division
Brian Mark, Internal Audit Division

From: Mina Ermitano, Controller-Treasurer Department

Re: County of Santa Clara Board of Supervisors, District Two, Audit of Procurement Card (P-Card) Transactions Completed During January thru June 2009.

In September 2009, the Controller-Treasurer Department's Claims Unit performed an audit of the Board of Supervisor, District Two's P-Card transactions. The scope of the audit was to verify that the Department's January thru June 2009 transactions complied with the P-Card policies and procedures. We audited all transactions completed during this time period. These transactions involved two cardholders and one approving official. The observations related to this audit are:

1. One cardholder did not provide the original and detailed meal and Missing Receipt Memos were incomplete.
2. No approved Business Meal Expense Vouchers were attached to # of payments.
3. Purchase of HDTV is restricted under P-Card policy and pre-approval from Procurement is required prior to purchase.

Other than the observations stated above, the County of Santa Clara Board of Supervisors, District Two's P-Card transactions audited for this period followed the policies and procedures set forth in the Procurement Card program. The Department's P-Card records are well organized and maintained. The Department is making an effort to use the P-Card whenever possible to maximize the rebate offered by U.S. Bank.