



**Manatee County**

**Clerk of the Circuit Court and Comptroller**

**R.B. "Chips" Shore**

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## MEMORANDUM

To: Jim Seuffert, Financial Management Department Director

From: R.B. "Chips" Shore, Clerk of the Circuit Court and Comptroller

Date: July 21, 2006

Subject: Purchasing Card Program Follow-up Audit #2

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The Internal Audit Department has completed a second follow-up audit of the Purchasing Card Program based on the Clerk of the Circuit Court's Audit Report to the Financial Management Department, issued on January 28, 2004 and the Follow-up Audit Memorandum dated June 1, 2005. The follow-up consisted of reviewing corrective actions implemented for the Purchasing Card Program in areas where we provided constructive criticism and recommendations.

We are pleased with management's response to issues raised from our follow-up audit memorandum. Our tests of purchasing card transactions showed improvement in cardholders submitting the necessary documentation to the Clerk's Finance Department in a timely manner. Late submissions decreased from 7.8% noted in our last follow-up audit to 3% in our recent audit. In addition, the County Purchasing Card Administrator, with information provided by the Clerk's Finance Department, has been able to better track cardholders that are habitually submitting late documentation and has instituted training classes for cardholders that stress the purchasing card program's documentation requirements. The Clerk's Finance Department has also consolidated the purchasing card function to one person. All these improvements have resulted in a more effective and efficient purchasing card program.

We would like to thank you and your staff for the attention given to the audit findings and the cooperation given to the Internal Audit staff. An additional follow-up audit will not be necessary.

RBS/RJO/AW

cc: Board of County Commissioners  
Ernie Padgett, County Administrator  
Rob Cuthbert, Purchasing Division Manager