



**DEPARTMENT OF PUBLIC WORKS
INTEROFFICE MEMORANDUM**

TO: Dick Anderson, County Manager
FROM: Kun Suwanarpa, Interim Director
DATE: May 3, 2016
SUBJECT: Treasury Gift Card Audit

The Department of Public Works is in receipt of the Office the County Auditor's Treasury Gift Card Audit report dated March, 2016. According to the findings, Public Works personnel was in non-compliance with the Department's Standard Operating Procedures (SOP) when it utilized gift cards to purchase hospitality items for a reception honoring the winners of the 2016 Art Calendar Contest held at the Government Center on December 16, 2015. This memo outlines the Department's response to the findings.

- As reported to the Auditor's office, the event was allocated in the Department's 2015 budget and the County Managers' Approved Hospitality Expenditure Requests. The Program Manager requested the use of gift cards to purchase hospitality items since purchases could no longer be made with the Purchasing card (P-card), as the cut-off date was in November, 2015.
- The Gift Card Request Form was approved by the Public Works' Director and Financial Systems Manager. All supporting documentation (i.e., receipts, rosters, etc.) was reconciled by the Department's Financial System Supervisor and submitted to the Finance Department Treasury Division as part of the Gift Card Reconciliation process.
- In the past Public Works' management have used personal credit cards to purchase the hospitality items and submitted the receipts for reimbursement by the County for events that occur after the P-card cut-off date. This became a less appealing option since it would take 4 to 6 weeks to get reimbursed, thereby incurring interest fees for staff.
- Public Works has revised its Standard Operating Procedures to allow the use of Gift Cards to purchase hospitality items only if the purchasing cards are not available for use and if the event was previously identified in the County Managers' Approved Hospitality Expenditure Requests for the current budget year.

Public Works will ensure that staff adheres to established guidelines and that gift cards are purchased in the manner described and outlined in the SOP. All documentation necessary for reconciliation shall be submitted to the Treasury Division and maintained for five years.

If you have any questions, please contact me at 404-612-7394.

- c. Todd Long, Chief Operating Officer
Sharon Whitmore, Chief Financial Officer
Anthony Nicks, Office of the County Auditor
Tony Moore, Administrator, Public Works Administration
Corlette Banks, Environmental Education and Quality Manager