



INTEROFFICE MEMORANDUM

TO: Anthony Nicks, County Auditor

FROM: Felicia Strong-Whitaker, Director *FSW*
Department of Purchasing & Contract Compliance

DATE: December 16, 2025

SUBJECT: Travel and Training Audit

Thank you for the opportunity to review and respond to the Travel and Training Audit for the period of January 1, 2024 – December 31, 2024.

The Department of Purchasing & Contract Compliance has reviewed the findings and recommendation(s), and our response(s) are provided below:

FINDINGS AND RECOMMENDATIONS

Concern 1 - Missing Signature on Manual Reconciliation

Per the Purchasing Manual (1/2025), the reconciliation process is performed electronically in Works® and eliminates the need for manual signatures and PRCC documents. Approval in the system constitutes an electronic signature. Electronic reconciliation is required for all transactions.

The manual reconciliation of travel card transactions ceased in January 2023 with the live implementation of the Bank of America Works reconciliation process. Electronic sign-off / approval of reconciliations is all that is required. Internal controls for reconciliation approvals, are recorded in Works®. During early transition into this fully electronic process, an accountholder may have included older processes and uploaded the signature approval document in Works®, however, it was not required.

The Department of Purchasing & Contract Compliance concurs that a back-up process must be available if a disruptive event/incident occurs, and the system is not available for end users to reconcile. The Department of Purchasing & Contract Compliance will work with the Departments of Emergency Management & Homeland Security and Information Technology to develop a business continuity plan for the Works® System.

cc: Sharon Whitmore, CFO
Shauna Hubert, Audit Manager