



Request for City Council Committee Action from the Department of Internal Audit

Date: July 23rd, 2015

To: City Council Member Linea Palmisano, Audit Committee

Subject: Purchasing Card Policy & Procedures Consultation Memorandum

Recommendation: Receive and file.

Department Information

Prepared by: Will Tetsell, City Auditor Approved by: Will Tetsell, City Auditor Presenters in Committee: Will Tetsell, City Auditor

Financial Impact No financial impact

Community Impact

- City Goals

Supporting Information

In executing the 2015 Internal Audit Plan that was approved by the Audit Committee on March 17th of 2015, the Internal Audit Department began a consultation on the City's Purchasing Card Pilot Program Policy and Procedures in March of 2015 and completed the consultation in June of 2015. Internal Audit and The City Attorney's Office were engaged by the City of Minneapolis (City) Procurement Division to review the policy and procedures developed during the Purchasing Card (P-Card) Pilot Program. Internal Audit was engaged to provide an opinion on the extent of documentation and adequacy of controls within the program. The P-Card Policy includes a policy statement, roles and responsibilities, and conditions for use. The P-Card Procedures include a program overview, roles and responsibilities, guidelines and purchasing limits, guidelines on obtaining a City P-Card, making purchases with the P-Card and the approval and bookkeeping requirements, and miscellaneous items.