

PCard Audit Implementation Plan

Presentation to the Audit Committee on 3/2/23 @ 4pm

2021 PCard Audit Recommendations				Status Updates	OIPA Comments
#	Abbreviated Recommendation	Response	Responsible Administrator / Manager	Status update as of 12/8/2022	
1	1. PCard training modules, PCard Updates and Best Practices and the PCard Budget Holder Review & Sign Off Training, be required annually for all PCard and budget holders.	Partially Agree	Stephen Hirai, PCard Program Manager	Completed	Confirmed
2	PCard Department to discontinue the duplicative requirement to save supporting documentation for PCards in a Google folder in addition to uploading them in Works.	Agree	Stephen Hirai, PCard Program Manager	Completed	Confirmed
3	PCard Department requires evidence of completed PCard training to be submitted with the PCard application.	Agree	Stephen Hirai, PCard Program Manager	Completed	Confirmed
4	PCard holders to load appropriate supporting documentation into Works	Agree	Stephen Hirai, PCard Program Manager	Completed	Confirmed
5	PCard Program to continue to enforce appropriate disciplinary actions detailed in the PCard Infraction Table	Agree	Stephen Hirai, PCard Program Manager	Completed	Confirmed
6	PCard budget holders strengthen their review and approval processes to include a manual review of PCard receipts and/or other appropriate supporting documentation	Agree	Stephen Hirai, PCard Program Manager	Completed	Confirmed

7	PCard Infraction Table be updated to include a Level IV infraction as the budget holder's failure to timely review and sign off the PCard holders monthly transaction reconciliation; and identify, implement, and enforce appropriate discipline actions.	Agree	Stephen Hirai, PCard Program Manager	Completed	Confirmed
8	A. We recommend the PCard Program obtain a signed proxy form from all PCard budget holders who utilize a group proxy to reconcile monthly PCard transactions. -OR- B. We recommend the PCard Program update current guidance to reflect their current practice of notifying budget holders of the existing requirements.	Agree	Stephen Hirai, PCard Program Manager	Completed	Confirmed
9	A. We recommend the PCard Program Manager obtain a list of employee status changes at least every other week. -OR- B. We recommend the PCard Program Manager work with the Human Resources Department to obtain reports that identify an employee's last day at least every other week. This will enable the PCard Program Manager to follow up with the PCard holder related to any outstanding transactions and deactivate the PCard timely.	Agree	Stephen Hirai, PCard Program Manager	Completed	Confirmed
10	We recommend the PCard Program transition to a risk-based PCard transaction review procedure that includes a thorough and complete review of all high-risk transactions.	Partially Agree	Stephen Hirai, PCard Program Manager	Completed	Confirmed
11	We recommend the PCard Manager/Administrator review and update current MCC include and MCC exclude lists to ensure MCCs are not listed on both.	Agree	Stephen Hirai, PCard Program Manager	Completed	Confirmed

12	We recommend the PCard Program Manager/Administrator add the list of MCCs identified by OIPA to the MCC exclude list.	Partially Agree	Stephen Hirai, PCard Program Manager	Completed	Confirmed
13	We recommend the PCard Program Manager obtain and review Bank of America's Commercial Card Authorization Data Source System annual SOC 2 audit report on the design and operating effectiveness of its controls relevant to security, availability, processing integrity, and confidentiality. If concerns related to Works system are identified, the PCard Program Manager should determine the impact to the PPS PCard Program and implement mitigating internal controls when appropriate.	Agree	Stephen Hirai, PCard Program Manager	Completed	Confirmed