



Florida Department of Transportation
Office of Inspector General
Kristofer B. Sullivan, Inspector General

Report No. 25P-007

Purchasing Card Program Audit

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December 18, 2025

What We Did

The Office of Inspector General conducted an audit of the Department of Transportation's (Department) Purchasing Card (P-Card) program under the management of the Office of Comptroller. The purpose of this audit was to determine whether the Department's P-Card program is in accordance with applicable laws, policies, and procedures. Additionally, to determine whether the Department has adequate controls in place to ensure effective monitoring of the P-Card program. The scope of this audit was purchases made with a P-Card during calendar year 2024. This audit was conducted as a part of our annual work plan for fiscal year 2024-25.

What We Found

We determined a sample of the Department's P-Card transactions and training records for the calendar year 2024 were in accordance with applicable Florida Statutes, Department, and Florida Department of Management Services requirements.

We determined the Department has adequate controls in place to ensure effective monitoring of the P-Card program. This was determined by reviewing monitoring activities and key reports for calendar year 2024.

What We Recommend

We have no recommendations at this time, as we found the areas under review to be in accordance with criteria.

Conclusion

Based on our review of a sample of Department P-Card transactions, training records, and monitoring controls, the Department's P-Card program has sufficient controls in place to operate in compliance with applicable laws, policies, and procedures. The audit findings confirm that the Department has implemented effective controls for card issuance, staff transitions, training, transaction documentation, and monitoring activities.

Therefore, the governance, risk management, and control processes over the P-Card program are sufficient. These are evidenced by the structured oversight, adherence to statutory and procedural requirements for the sampled transactions, training records, and monitoring mechanisms. These elements collectively reduce the risk regarding accountability, transparency, and operational integrity within the program to an acceptable level.

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BACKGROUND AND INTRODUCTION

The Purchasing Card (P-Card) program is a collaborative effort among State of Florida agencies to streamline the purchasing process for small dollar transactions. WORKS is a web-based application, proprietary to Bank of America (BOA), that provides an online platform for the management of P-Card transaction processing.

The P-Card is a BOA issued VISA credit card used to pay for low-cost commodities, services, and travel expenses for official state business. WORKS also provides an online platform for the administration of users and P-Cards. The roles in WORKS used by the Department of Transportation (Department) are as follows:

- **Accountholder:** employee assigned a P-Card to purchase allowable goods and services for official state business.
- **Secondary Accountholder:** (by exception only) a role where another employee is assigned to process P-Card charges in WORKS on behalf of a specific Accountholder.
- **Approver:** Accountholder's supervisor, or other employee in the Accountholder's line of supervision with direct knowledge of purchases, that reviews and approves charges in WORKS.
- **Accountant:** Performs final audit and approval of all charges in WORKS and initiates payment of charges to the bank.
- **Auditor:** View-only and reporting functionality.
- **Scoped Administrator:** The Department's P-Card Program Administrators, who coordinate, monitor, and oversee the program.

The Department P-Card program is under the management of the Office of Comptroller. The program is managed by a Program Manager and two backup Program Administrators in the Central Office. The Program Administrators are located within the Disbursement Operations Office and are supported by two backup Scoped Administrators.

Each state agency has the responsibility to ensure proper accountability measures and controls are in place for its P-Card program. The Department has created Topic No. 350-030-010-k, Purchasing Card Procedure (2022), which details the P-Card process, internal controls, and the responsibilities of the different user roles in WORKS.

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RESULTS OF REVIEW

The purpose of this audit was to determine if the:

- Department's P-Card program is in accordance with applicable laws, policies, and procedures, and
- Department has adequate controls in place to ensure effective monitoring of the P-Card program.

The following findings are the results of our review.

Finding 1 – Program Evaluation

We determined a sample of the Department's P-Card transactions and training records for the calendar year 2024 were in accordance with applicable Florida Statutes, Department and Florida Department of Management Services requirements.

We identified the following applicable state, Department of Financial Services (DFS), and Department criteria:

- Applicable Statute:
 - Section 112.061, Florida Statutes (2024)
- Applicable DFS WORKS procedure:
 - DFS WORKS User Manual (2019)
- Applicable Department procedures:
 - Disbursement Handbook for Employees and Managers (2025); and
 - Topic No. 350-030-010-k, Purchasing Card Procedure (2022).

We reviewed a statistical sample of 383 of the 73,573 total P-Card transactions for the calendar year 2024. We determined the sample size of 383 transactions based on a statistical sampling model, with a 95% confidence interval, and a margin of error of 5%. We randomly selected 383 transactions for detailed review of the purchases by using the data in WORKS.

We reviewed the following, using the selected sample of 383 transactions:

- P-Card activation documentation to verify issuance dates and user access to WORKS were properly controlled;
- Separation/termination and internal movement documentation to verify staff no longer required a P-Card due to separation or internal role changes;
- Transactions were adequately supported by receipts and supporting documentation;
- Transactions were signed off by an Approver;

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- Approvers were not the Accountholder;
- Transactions were reviewed by an Accountant;
- Transactions met the 10-day approval requirement; and
- Charges made after separation of employment.

The Department's policies and procedures related to P-Card issuance and cancellations were well-defined and properly controlled. Activation and cancellation documentation supported properly controlled user access to WORKS. Documentation also supported staff no longer requiring a P-Card due to separation or internal role changes were properly controlled. Transactions for the calendar year 2024 were adequately supported by receipts and supporting documentation, signed off by an Approver, not the Accountholder, and were reviewed by an Accountant. We also confirmed of the sample we tested, all 383 met the 10-day approval requirement and no charges were made after separation of employment.

We additionally reviewed Learning Curve P-Card holder training for 171 new users in WORKS for completion prior to obtaining WORKS access in calendar year 2024. The cardholder training for the 171 new users in WORKS was completed prior to obtaining WORKS access.

We have no recommendations at this time, as we found the area in accordance with criteria.

Opportunity for Improvement

We observed an opportunity for improvement for the Central Office P-Card management to develop and implement a formal refresher training policy for all active WORKS users. We identified there is currently no formal process in place to monitor or require refresher or renewal training for WORKS users after initial P-Card training has been completed and access granted. The current practice includes automatic reenrollment in P-Card training every three years. However, there is no procedural language requiring users to complete the training, nor are there defined consequences for non-compliance. Implementing the refresher training process in the procedure would promote ongoing compliance, reduce the risk of misuse, and support the long-term integrity of the Department's P-Card Program.

Finding 2 – Program Monitoring

We determined the Department has adequate controls in place to ensure effective monitoring of the P-Card program. This was determined by reviewing monitoring activities and key reports for calendar year 2024.

Department Procedure No. 350-030-010-k includes P-Card processes and internal controls, including the responsibilities of the Accountholder, Secondary Accountholder, Approver, Accountant, Auditor, and Administrator.

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We identified the responsibilities clearly defined in the procedure. Responsibilities for monitoring activities are clearly assigned to the Scoped Administrator and the Program Administrator, with established processes. These processes include the review of aging transaction reports, oversight of Merchant Category Codes (MCC) usage, monitoring of terminated users, and regular reconciliation practices.

The procedure also includes daily and weekly monitoring activities such as:

- oversight of restricted MCCs;
- monitoring aged transactions to comply with the DFS 10-day rule;
- tracking and deactivating terminated users;
- ensuring fuel purchases follow DFS-specific criteria;
- monitoring emergency P-Card uses and MCC restrictions; and
- quarterly and annual monitoring of vendor payment thresholds.

We assessed the monitoring controls for calendar year 2024 to determine whether adequate controls are in place for effective monitoring of the P-Card Program. We confirmed the following key monitoring reports and activities were being utilized by the Department for calendar year 2024:

- Aging Reports (Central Office, Turnpike, and Districts) – Sent out multiple times weekly to track pending transactions and support timely reconciliation.
- No Action Reports – Filtered aging reports identify transactions older than three days with no activity. Cardholders receive automated mail merge emails for timely follow-up.
- Manual Follow-Up on Aged Transactions – Designated staff monitor aging reports throughout the week and actively follow up with cardholders, approvers, and accountants.
- Termination Monitoring (Access Separations & Terminated User Reports) – Weekly Human Resources and Office of Information Technology reports are reviewed to ensure timely deactivation of accounts. Follow-ups are conducted with supervisors as needed.
- Comptroller Automation Platform Termination Reports – Additional internal reports are generated to cross-reference terminated users and ensure no access gaps remain.
- Active Cardholder Report – A monthly report is maintained and shared via SharePoint to provide visibility on all active P-Cardholders.

In addition, monitoring activities are conducted on a daily, weekly, and monthly basis, reflecting a comprehensive and sufficient monitoring framework that aligns with procedural requirements and supports compliance with internal policies and state regulations.

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We have no recommendations at this time, as we found the area under review to be in accordance with the criteria.

Conclusion

Based on our review of a sample of Department P-Card transactions, training records, and monitoring controls, the Department's P-Card program has sufficient controls in place to operate in compliance with applicable laws, policies, and procedures. The audit findings confirm that the Department has implemented effective controls for card issuance, staff transitions, training, transaction documentation, and monitoring activities.

Therefore, the governance, risk management, and control processes over the P-Card program are sufficient. These are evidenced by the structured oversight, adherence to statutory and procedural requirements for the sampled transactions, training records, and monitoring mechanisms. These elements collectively reduce the risk regarding accountability, transparency, and operational integrity within the program to an acceptable level.

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APPENDIX A – Purpose, Scope, and Methodology

The **purpose** of this audit was to determine whether the Department's P-Card program is in accordance with applicable laws, policies, and procedures. Additionally, to determine whether the Department has adequate controls in place to ensure effective monitoring of the P-Card program.

The **scope** of this audit included:

- purchases made with P-Cards during calendar year 2024;
- user access to WORKS during calendar year 2024;
- initial training for users during the calendar year 2024; and
- employee separation and internal movement during calendar year 2024.

The **methodology** included reviewing:

- applicable Federal and State laws;
- applicable Department manuals, policies, and procedures;
- WORKS application;
- employee separation/internal movement records;
- employees trainings; and
- monitoring reports.

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APPENDIX B – Management Response

On December 2, 2025, the OIG received an email response from Kelly Sowell, Deputy Comptroller, indicating the Office of Comptroller has no written response to add to the report.

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The Office of Inspector General's mission is to provide independent and objective investigative and audit services that promote accountability, integrity, and efficiency within the Florida Department of Transportation and its partners.

This work product was prepared pursuant to section 20.055, Florida Statutes, in accordance with the Association of Inspectors General *Principles and Standards for Offices of Inspector General*, and conforms with The Institute of Internal Auditors' *Global Internal Audit Standards*.

Please address inquiries regarding this report to the Department's Office of Inspector General at (850) 410-5800.

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