



COMMISSIONERS COURT
COMMUNICATION

REFERENCE NUMBER CO#137820

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DATE: 04/05/2022

SUBJECT: **RECEIVE AND FILE THE AUDITOR'S REPORT OF COUNTY
PROCUREMENT CARD TRANSACTIONS**

***** CONSENT AGENDA *****

COMMISSIONERS COURT ACTION REQUESTED

It is requested that the Commissioners Court receive and file the Auditor's Report of County Procurement Card Transactions.

BACKGROUND

In accordance with Local Government Code, the Auditor's Office reviewed purchases made with procurement cards for the fiscal year 2021. The objective of our review was to determine whether purchases complied with the Procurement Card Policy.

FISCAL IMPACT

There is no direct fiscal impact associated with this item.

SUBMITTED BY:	Auditor Office	PREPARED BY: APPROVED BY:	S. Renee Tidwell
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TARRANT COUNTY
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S. RENEE TIDWELL, CPA
COUNTY AUDITOR
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KIM BUCHANAN, CPA
FIRST ASSISTANT COUNTY AUDITOR
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March 11, 2022

Ms. Melissa Lee, County Purchasing Agent
The Honorable District Judges
The Honorable Commissioners Court
Tarrant County, Texas

Re: Auditor's Report – County Procurement Cards Transactions

SUMMARY


In accordance with the Local Government Code, the Auditor's Office reviewed purchases made with procurement cards (p-cards) for the fiscal year 2021. The objective of our review was to determine whether purchases complied with the Procurement Card Policy. During our review period, there were approximately 74 cardholders across the County and \$650,000 of goods and services were acquired through p-card purchases.

We observed 65 purchases that exceeded the single purchase limit of \$1,000 established by Commissioners Court. Fifty-five of the transactions were pre-approved by the Purchasing Agent, a COVID-19 related expense, or approved by Commissioners Court. For 10 of the transactions, the department did not obtain the Purchasing Agent's approval prior to making the purchase. Additionally, the policy did not reflect actual practices being followed related to p-card purchases (i.e., on-line subscription renewals). As a result, the Purchasing Agent revised the policy to reflect the current business environment and presented to Commissioners Court for approval on February 1, 2022. We also discussed less significant issues with the Purchasing Department during our review. No further recommendations are necessary.

CLOSING REMARKS

We appreciate your assistance and cooperation during our review. If you have any questions regarding the contents of this report, please don't hesitate to call.

Sincerely,


S. Renee Tidwell, CPA
County Auditor

Attachment: Management's response



TARRANT COUNTY PURCHASING DEPARTMENT

100 E. Weatherford St. #303 • Fort Worth, TX 76106 • (817) 884-1414 • (817) 884-2629 (Fax)

Melissa Lee, C.P.M., A.P.P.
Purchasing Agent

Chris Lax, CPSM, CPCP
Assistant Purchasing Agent

March 17, 2022

S. Renee Tidwell, CPA
County Auditor
Tarrant County, Texas

Re: Response to Auditor's Report – County Procurement Cards Transactions

I would like to thank you and your team for reviewing the Procurement Card Policy and Procedures. We have reviewed your observations and recommendations:

We concur. Management is in full agreement with the recommendation and as a result, Purchasing has revised the policy to reflect these concerns. The revised policy was presented to Commissioners Court and was approved on February 1, 2022.

Management will continue to provide guidance to procurement card participants to increase understanding of policy requirements and compliance issues. Management will strengthen and reinforce the approval process and monitor the process such that all required approvals are obtained and are in compliance with County policy.

Sincerely,

A solid black rectangular box used to redact the signature of Melissa Lee.

Melissa Lee, C.P.M., A.P.P.
County Purchasing Agent
Tarrant County, Texas